



Uganda Revenue Authority
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CUSTOMS OFFENCES

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A Customs offence is any breach or attempted breach of the statutory or regulatory provisions which are provided for in the East African Community Customs Management Act (EACCMA). Customs offences may be dealt with by the Customs authorities, in accordance with procedures laid down in the EACCMA. The penalties applied in respect of Customs offences vary according to the gravity of the offence.

Q: Who is a Customs proper officer?

A proper officer means any officer whose right or duty it is to require the performance of, or to perform the acts referred to in the East African Community Customs Management Act

Q: What constitutes a Customs offence in respect to a Customs/Proper Officer?

An officer commits an offence if he or she-

- Directly or indirectly asks for, or takes, in connection with any of his or her duties any payment or reward which he or she is not lawfully entitled.
- Enters into any agreement to do, abstain from doing, permit, conceal, or connive at, any act whereby the customs revenue may be defrauded.

Q: What are the offences in respect to customs areas?

- Unauthorized entry or exit of a person or vehicle into a customs area or airport.
- When an officer forbids a person from remaining in a customs area, and the person fails to abide.
- An importer/exporter refusing to allow him or herself and or his/her goods to be detained for the purpose of search or examination upon entry or exit into a customs area, within the Partner States

Q: What constitutes an offence on arrival?

- Landing a vessel, aircraft or vehicle at a place other than an authorized port or area within the Partner States
- Departing from the authorized place of unloading without clearance from the proper officer
- The return of a vessel, aircraft or motor vehicle into the Partner State after departure to a foreign port without authority of the proper officer while on any voyage to a foreign port, bring the vessel or aircraft into within the Partner States except in accordance with the EAC CMA.

Q: Can any person board a vessel before the proper officer?

No, a person who boards a vessel before the proper officer commits an offence and shall be liable to a fine not exceeding US\$ 250.

Q: Is it an offence to remove goods from a customs area without payment of duty?

Yes, it is an offence and the goods in question shall be liable to forfeiture (confiscation)

Q: In which place are people allowed to disembark from an aircraft or vessel?

Disembarking from an aircraft or vehicle is done in a place appointed by the commissioner. Any person who disembarks at any other place commits an offence.

Q: Can warehoused goods be delivered as stores?

Yes, provided they shall not be used as stores for a vessel of less than 250 tons. Stores are goods for use in aircraft, vessels and trains engaged in international transport for consumption by passengers and crew and goods for sale on board. Contravention of this provision is an offence.

Q: Is any person allowed access to a warehouse?

No person is allowed access to a warehouse without the proper authorisation. This is because goods in a warehouse have not paid taxes. Contravention of this law is an offence.

Q: What is the penalty for unlawfully taking warehoused goods?

Unlawfully taking warehoused goods is an offence, with a penalty of an imprisonment term not exceeding two years or a fine equal to 25% of the dutiable value of the goods.

Q: What are the offences related to entry of cargo for exportation?

The offenses include:

- Failure to enter the cargo in the prescribed manner
- Lack of documentary evidence of the goods referred to in the entry

Q: Can export goods be discharged in a Partner State?

Goods which have been put on board any aircraft or vessel for export, or for use as stores, or as passengers' baggage, shall not, save with the written permission of the proper officer and in accordance with such conditions as he or she may impose, be discharged at any place within the Partner States. If this is done, such goods are liable to forfeiture.

Q: Is deficiency or surplus in cargo or stores an offence?

Yes, both deficiency and surplus in cargo are an offence.

- Deficiency in cargo is when the goods are reported on arrival as remaining on board and upon inspection, the goods are not on board
- Surplus in cargo is when goods which are not contained in the manifest are found on such aircraft or vessel

Any goods in respect of which such offence has been committed shall be liable to forfeiture.

Q: Upon arrival, carrying goods coastwise or goods for transfer, how long does the master have to deliver the transires to the proper officer?

A transire means a certificate of clearance issued to any person to carry goods coastwise or to transfer goods. It should be delivered to the proper officer immediately, but in the case of a vessel of 250 tons' register, such transire may be delivered within twenty-four

hours of arrival.

Q: Is there a special route that transit goods should follow?

Yes, goods on transit should be conveyed on routes approved by the commissioner. A person who does not follow the specified route commits an offence.

Q: What is the liability of the owner for offences committed by his duly authorized agent?

The owner of goods shall be prosecuted for any offence committed by his authorized agent as if the owner had himself committed the offence.

Q: Can a person use his/her premises for manufacture under bond without a license? (Sec 160)

No. This is an offence and on conviction such a person will be liable to a fine not exceeding USD 5,000 or imprisonment for a term not exceeding three years or both.

Q: Can a licensee alter the premises of a bonded factory?

A licensee shall, before commencing to manufacture under bond, make entry in the prescribed form and in the prescribed manner of each building, room, place and item of factories in his or her factory which he or she proposes to use in the manufacture or storage of raw materials or manufactured goods. In each entry, he or she shall specify the purpose for which each building, room, place or item of plant is to be used. A license can alter the premises of a bonded factory with prior permission from the commissioner.

Q: Is it an offence to remove goods from an export processing zone or Freeport for home consumption?

An export processing zone means a designated part of Customs territory where any goods introduced are generally regarded, in so far as import duties and taxes are concerned, as being outside Customs territory but are restricted by controlled access. It is thus an offense if it is done without the authority of the commissioner. The offender shall be liable to a fine of US\$ 5,000 or fifty percent of the value of the goods, whichever is higher.

Q: What is the liability on a person who accesses customs computerized system without authorization?

In the case of an individual, the punishment is an imprisonment for a term not exceeding two years or a fine not exceeding USD 5,000 and for a body corporate, the fine shall not exceed USD 25,000.

Q: What are some of the customs related offences and how are offences be dealt with?

- Any person who conspires with others to act contrary to the EACCMA commits an offence punishable by 5 years imprisonment if convicted
- A person who for no reason shoots at any aircraft, vessel or vehicle belonging to customs, wounds an officer on duty in the process or commits any form of violent acts commits an offence punishable by imprisonment for a period not

exceeding 20 years

- A person who commits an offence with any firearm or other weapons and is found with goods that should be detained commits an offence punishable by imprisonment for a period not exceeding 10 years
- A person who commits a crime in disguise and poses illegal goods while doing so commits an offence punishable by imprisonment for a period of not exceeding 3 years
- A person who breaks, destroys or throws seized goods off an aircraft, vessel or vehicle, rescues any person arrested for any offence or obstructs any officer commits an offence
- Any person other than the proper officer found interfering with any lock, seal, mark or other fastening placed by an officer on any building, room or place commits an offence whose penalty is imprisonment for a maximum period of 3 years or a fine of less than USD 2,500
- If goods in a sealed building are a miss, the owner of the building or the occupant commits an offence whose penalty is imprisonment for a maximum period of 5 years or a fine equal to 25% of the value of the goods

Q: What is the penalty for committing an offence with violence?

- A person who commits an offence with violence shall be liable on conviction to imprisonment for a term not exceeding twenty years
- A person who commits an offence while armed with any firearm or other offensive weapon shall be liable on conviction to imprisonment for a term not exceeding ten years
- A person who commits an offence under the EACCMA while disguised in any way shall be liable on conviction to imprisonment for a term not exceeding three years

Q: What is the penalty for removing or defacing customs seals?

A person who wilfully removes any customs seal from any ship, aircraft, vehicle, train or package without the proper authority commits an offence and shall be liable on conviction to imprisonment for a term not exceeding three years or to a fine not exceeding USD 2,500 or to both

Q: What is meant by inducing another to commit an offence?

A person who by any means procures, or authorizes another person to procure or induce, any other person to commit or assist in the commission of any offence commits an offence and shall be liable on conviction to imprisonment for a term not exceeding one year.

Q: Is it an offence to warn an offender?

Yes, a person who warns, or does any act for the purpose of warning, any other person engaged in the commission of an offence commits an offence and shall be liable on conviction to imprisonment for a term not exceeding two years or to a fine not exceeding USD 2,500 or to both.

Q: Is it an offence to assume character of an officer?

Yes, a person, not being an officer, who takes or assumes the name, designation, character or appearance of an officer, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding three years.

Q: Does a master of vessel, used for smuggling, commit an offence?

A master of any aircraft or vessel, and any person in charge of a vehicle which has any secret or disguised place adapted for concealing goods, commits an offence. In the case of a master of a vessel of less than two hundred and fifty tons registers, he/she shall be liable to a fine not exceeding USD 7,000 and in the case of the master of an aircraft or vessel of 250 tons register or more, to a fine not exceeding USD 10,000.

Q: What is the penalty for a person in charge of a vehicle, used for smuggling?

A person in charge of a vehicle, used for smuggling shall be liable to a fine not exceeding USD 5,000.

Q: What are the offences related to prohibited, restricted, and uncustomed goods?

A person who-

- Import or carriage coastwise of any prohibited or restricted goods contrary to any condition regulating the importation of such goods;
- Unloads after importation or carriage coastwise any prohibited goods; or any restricted goods which have been imported or carried coastwise contrary to any condition regulating such importation;
- Exports, carries coastwise, or puts on board any aircraft, vehicle or vessel, or brings to any Customs airport, Customs area, or place, to be put on board, for exportation or for use as stores or for carriage coastwise any prohibited or restricted goods contrary to any condition regulating that process;
- Acquires, has in his or her possession, keeps or conceals, or procures to be kept or concealed, any goods which he or she knows, or ought reasonably to have known, to be prohibited goods; or restricted goods which have been imported or carried coastwise contrary to any condition regulating such importation or carriage coastwise; or uncustomed goods.

Q: What is the penalty for offences related to prohibited, restricted, and uncustomed goods?

Prohibited goods means any goods the importation, exportation, or carriage coastwise, of which is prohibited under the EACCMA or any law for the time being in force in the Partner States. Restricted goods means any goods the importation, exportation, transfer, or carriage coastwise, of which is prohibited, save in accordance with any conditions regulating such importation, exportation, transfer, or carriage coastwise, and any goods the importation, exportation, transfer, or carriage coastwise, of which is in any way regulated by or under the Customs laws;

On conviction, a person shall be liable to imprisonment for a term not exceeding five years or to a fine equal to fifty percent of the dutiable value of the goods involved, or both.

Q: Does a person have to pay duty after paying a fine?

Yes, on conviction for an offence, a person is liable to pay a fine, and unless the goods are prohibited goods or are ordered to be forfeited under this Act, payment of duty shall be made in addition to the fine.

Q: What is the penalty for importing or exporting concealed goods?

A person who imports or exports any goods which are concealed in any way commits an offence and shall be liable on conviction to imprisonment for a term not exceeding five years or to a fine equal to fifty percent of the value of the goods involved.

Q: Is it an offence to make or use false documents?

A person who, in any matter relating to the Customs, makes use of false documents commits an offence.

Q: What is the penalty for making or using false documents?

A person making or using false documents on conviction, shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding USD 10,000.

Q: Is it an offence to interfere with Customs gear?

Yes, a person who interferes with any aircraft, vessel, vehicle, buoy, anchor, chain, rope, mark, or other thing used for the purposes of the Customs commits an offence. On conviction such a person interfering shall be liable to a fine not exceeding USD 2,500.

Q: Why should a person report upon finding uncustomed goods?

A person who, on finding any uncustomed goods fails to report such discovery to the nearest officer commits an offence and shall be liable to a fine not exceeding USD 2,500.

Q: What penalties apply to offenses for which there is no specific penalty?

A person who commits an offence under this Act for which no specific penalty is provided shall be liable to a fine not exceeding USD 5,000. On conviction, the court may impose a fine not exceeding three times the value of any goods in respect of which the offence was committed or the specified amount, whichever is the greater.

Q: Why are the fines not prescribed in local currencies of the Partner States?

The fines are prescribed in United States Dollars, but by definition, a dollar includes the equivalent in the currency of the Partner States.

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