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Uganda Revenue Authority
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PASSENGER BAGGAGE AND PERSONAL EFFECTS

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What is passenger baggage and personal effects?

- These are goods imported by passengers arriving from places outside Uganda.

Is tax charged on passenger baggage and personal effects?

Yes and No depending on the following conditions:

- That goods must be the property of the passenger and must be accompanied by the passenger.
- The goods must be for personal or household use of the passenger.
- The goods must be of such kinds and quantities as the customs officer may allow as provided for in the 5th schedule of the East African Community Customs Management Act.



What kinds of goods or property on passenger baggage are subject to payment of tax?

- Alcoholic beverages of all kinds.
- Spirits
- Tobacco
- Fabrics in pieces (of commercial quantities)
- Any trade goods or goods for sale or disposal to other persons)



Are there any goods on passenger baggage that are tax-exempt?

Tax exemption is allowed on goods

imported by the following passengers:

Bonafide changing residence;

- The following items may be exempted when imported by a person on first arrival or returning resident whom the proper officer is satisfied is bona fide changing residence from a place outside a partner state to a place within a partner state: wearing apparel, personal and household effects of any kind which were in his personal or household use in his former place of residence, one motor vehicle which the passenger has personally owned and used outside a partner state for at least twelve months(excluding busses and mini busses of seating capacity of more than 13 passengers and load carrying vehicles exceeding 2 tones

Temporary Visit:

The following goods may be exempted when imported as baggage by a person whom the customs officer is satisfied is making a temporary visit not exceeding three months to a partner state.

- Non - consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit.
- Consumable goods and nonalcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer.
- That the goods are imported by a returning resident who is an employee of an international organization the headquarters of which are in a partner state and has been recalled for consultations at the organization's headquarters.

Returning Travelers:

- Wearing apparel, personal and household effects which have been in their personal use or household use, Goods of the value of US Dollars (US\$500) for every traveller:
- Duty-Free Allowances:
- The following items may be imported as duty-free items:
- Spirits (including liquors) not exceeding one litter or wine not exceeding two litters
- Perfume and toilet water not exceeding 250ml and 500ml



- Cigarrates, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams weight.

Currency notes:

- A person intending to carry outside Uganda an amount exceeding one thousand five hundred currency points (approximately USHS:30,000,000 or USD.9000) in any currency, shall before carrying the monetary instruments notify Uganda Revenue Authority and likewise,
- A person entering Uganda with an amount exceeding one thousand five hundred currency points (approximately USHS.30, 000,000) OF USD 9000) shall upon entering Uganda file a report with the Authority

What are the requirements for clearing passage baggage?

- It's prudent for any disembarking passenger to declare to customs at any customs-gazetted area such as airports, seaports, landing sites, and points of entry

at borders baggage that may goods to declare through the red channel and baggage without goods to declare through the green channel.

- Passengers should present to customs their purchase receipts/invoices and other information about the goods.



What are the penalties associated with non-compliance with clearing measures of passenger baggage?

- The offenders are liable on conviction to imprisonment for a term not exceeding 3 years in jail or a fine not exceeding 10,000 dollars.



DISCLAIMER:

This Information is strictly for purposes of guidance to our clientele and is subject to change on amendment of tax legislations & any other regulations that govern tax administration.



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***285#**

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UGANDA POLICE FORCE

Express Penalty System

Ticket No: [Redacted]
Issue Date: [Redacted]
Time: 0000 Hrs



Ticket Details

Driver Name	[Redacted]
Permit No	[Redacted]
Telephone	[Redacted]
Place	[Redacted]
MV Reg	[Redacted]
Car Make	SUBARU
Car Model	SUBARU
Officer Name	AGUTI
Officer Id	CPL
Amount	100,000
Surcharge	50,000
Total Amount	150,000
Offence Code	11

Description: Careless or inconsiderate use of motor vehicle

WARNING: FAILURE TO SIGN MAY LEAD TO YOUR ARREST!

I sign my name as evidence of receipt of a copy of this charge and not as an admission of guilty. I will comply with the requirements.

Offender's Signature

[Signature box]

Valid for 28 days, 50% Surcharge applies after.
You have a right to stand trial in case you do not want to pay the fine

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For more details



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