



Uganda Revenue Authority
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WAREHOUSING OF GOODS

Cargo Receipt | Management | Examination | Release

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CUSTOMS BONDED WAREHOUSING PROCESSES AND PROCEDURES

- A customs bonded warehouse means any place approved by the Commissioner for the deposit of un-entered, unexamined, abandoned, detained, or seized, goods for the security thereof or of the duties due thereon.
- Warehousing processes are meant to secure and account for all goods entered for warehousing and as well guide staff/clients in management of customs bonded warehouse operations. The processes are summarized into cargo receipt, examination, management in warehouse facilities and removal.
- For any client to clear with customs, he/she must have a tax identification number(TIN) and appoint a customs licensed clearing agent.
- The following items shall not be warehoused; acids, chalk, ammunitions, explosives, fireworks, dried fish, perishable goods, inflammable products except for petroleum products for storage in approved places, matches and any other goods which the commissioner customs may gazette.

1. CARGO RECEIVING

- I. The customs barrier officer [who is the customs officer at the gate] together with bond keeper shall receive customs documents accompanying the cargo from the driver when it arrives at the entry barrier.
- II. Cross check the transit document [T1] against cargo marks and numbers on the container and truck for consistency. And where consistent, the bond keeper retrieves the T1n from Asycuda world [The customs system used for tax transactions] and performs goods arrival.
- III. The customs officer shall subsequently do goods validation/arrival and perform auto conversion from transit document [T1]to warehousing regime (IM7)
- IV. Where documents and cargo are inconsistent, the officer shall raise a query or where offence has been detected, the offence management processes ensues otherwise the step (i-iii) shall be performed.

2. CARGO MANAGEMENT AFTER AUTO CONVERSION TO A WAREHOUSING REGIME (IM 7)

- I. The auto converted IM7 shall go through system risk lane selectivity (RED, YELLOW, GREEN, BLUE)
- II. Those selected Green/Blue shall be auto released, while those yellow shall be processed to release by Document Processing Centre(DPC.)
- III. After entry release by DPC, the warehouse bond(CB6) is committed and cargo shall be offloaded into bond stores(warehoused).

- IV. Where cargo has been selected Red, the declarant [who is the clearing agent] presents a copy of declaration to Bond in charge prior to physical examination.
- V. An officer is either system auto allocated or manually assigned by the bond in charge to carry out physical examination.
- VI. After examination where the declaration conforms, the examination account is uploaded on the system, controlled and re-routed to yellow lane for document processing centre [DPC] processes to ensue otherwise offence management process is invoked. And where non-declared and under declared cargo is involved, it shall be deposited in customs warehouse for subsequent clearance. After release then step iii shall apply.
- VII. Cargo is warehoused(stored) for a period not exceeding 270 days and beyond which goods shall be listed for auction.

3. CARGO EXAMINATION/VERIFICATION

- I. The customs officer receives, studies and analyses documents
- II. He/she develops the examination plan e.g., tools needed, space and mode of examination.
- III. Customs officer confirms seals, marks, and numbers from the container / truck in relation to documents presented in the presence of owner or declarant(Agent).
- IV. The customs officer will supervise offloading of goods and carry out physical examination.
- V. After the examination, she/he will supervise loading back of goods and add customs seal for controlled storage.
- VI. The customs officer together with the agent shall reconcile and record examination results.
- VII. In case of non-conformity, the customs officer highlights discrepancies and offence processes ensues.
- VIII. The examination account/findings are uploaded on the system, Declaration is controlled and re-routed to yellow lane for subsequent DPC processing and release.
- IX. After entry release, the warehouse bond(CB6) is committed, cargo shall be offloaded into bond stores and deemed warehoused.

4. CARGO RELEASE AND EXIT

- I. The declarant/agent shall lodge a home consumption entry/declaration [im4] or re-export entry, pay taxes where applicable and same shall be processed to release by DPC.



- II. Where cargo was imported under consolidation [Groupage], consolidators shall before IM4 declaration de-group using House Bill of lading[HBL], apply in Asycuda for transfer of ownership of cargo to enable tax payment by individual consignees and same shall be approved by designated officer.
- III. Upon DPC release, agent performs system print release function, lodges entry for exit, bond clearance and subsequent physical flag off of cargo/ goods
- IV. Clearance with other government agencies and the seized cargo in customs warehouse is done co-currently.
- V. Upon performance of full exit function, the transaction transmits to Electronic Fiscal Receipting and invoicing system(EFRIS) and client gets an electronic receipt.
- VI. Where cargo is for re-export, it shall be subjected to physical examination process, upon DPC release of the entry, the agent shall generate Transit document(T1) and proceed to the customs officer at the gate for sealing, system departure and physical flag off/exit.

5. Subsidiary processes to be discussed in the next video include (closing remarks)

- Release for garage repairs, modifications and trade shows
- Offence process
- Destruction process
- Warehousing in situ
- Verification at owners
- Provisional release
- Trans-shipment
- Auction
- Rejects and wastes
- Re-export processes

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