

Uganda Import Regulation

Vehicle Importation To Uganda

There is no limit on age of vehicle that can be imported to Uganda. Uganda also does not require any pre shipment inspection on used vehicles.

The dutiable Value (customs value) in Uganda is determined in accordance with The General Agreement on Trade and Tariffs (G.A.T.T) valuation method.

Taxation On Importing Vehicles in Uganda

Import	Duty:	15%	of	dutiable	value
VAT	:	17%	of	VAT	value
Import	commission:	2%	of	Dutiable	Value

Withholding Tax: 4% of Dutiable Value

There is an excise duty of 10% on selected cases. There is also duty remission on some commercial vehicles.

The clearing and forwarding agents in Uganda are familiar with these rates. Vehicles to Uganda will be imported through Mombasa or Dar-es-salaam ports as one may require.

Documents Required For Importation Of Personal Owned Vehicle

- TWO clear negotiable Original Bills of Lading, TWO ORIGINALS. (Express or Telex release will NOT work)
- a valid work permit (NB the regulations have recently changed and new arrivals must be in possession of a valid work permit before they can import their goods to Uganda. The Immigration department no longer issues special passes and a business visa is not sufficient.)
- the consignee's original passport NOT a copy
- an invoice or valuation for the vehicle
- the original logbook of the vehicle or the original export documents from the country of origin
- a Tax Identification Number, will be issued and obtained for the consignee by the consignee's local employer in Uganda

Please note that it is a must to be registered with Tanzania Revenue Authority and have your Tax Identification Number (TIN) before clearing the car into Tanzania.

Documents Required By Diplomatic Staff For Importation Of POV

- Same as per normal importation of a personal owned vehicle however:
- The Uganda Ministry of Foreign Affairs must approve the importation of diplomatic goods into Uganda. For this the diplomatic officer must present a copy of the bill of lading or air waybill to the Ministry of Foreign Affairs for approval prior to the release from customs. To avoid airport storage charges a copy of the air waybill and logbook or export certificate should be sent to our attention at least ten days prior to dispatch of the goods by airfreight.

Please note all non-diplomatic consignments are subject to 100% verification. There will be no taxes levied on HHGS's consignments if the consignee has diplomatic status, or if the consignee has a valid work permit and all the goods (and one vehicle per consignee) have been used and owned by the consignee for more than twelve months prior to the arrival in Uganda. If this is not the case, then the Uganda Revenue Authority will assign duties of approximately 45% of the estimated value of the household goods and 57% on any motor vehicle. Clearing procedures usually take between three to four days in Kampala. Goods may be cleared without the presence of the consignee at the airport/depot if all the documents are in order. The destination agent must complete the licensing and registration of any vehicle prior to the release

from the ICD. Registration of a motorcar takes seven working days, during which storage charges will accrue. There is nothing to do to avoid this. This is the system in Uganda. Storage and demurrage is approximately \$10.00 per day.

Alcohol, perfume & tobacco: one liter per consignee or 200 cigarettes or one box of cigars. 105% excise & import duties apply for quantity above. Firearms: by special permission only and a police verification and license is required. Narcotics & pornography: Importation prohibited. Pets and animals: Original Health, vaccination, & export certificates issued by concerned authority at origin

Passport of importer /owner

Proof of employment

Import certificate issued by Ministry Of Agriculture, in Uganda.

Allowed accompanied with consignee or as unaccompanied baggage

Immediate clearance on arrival on presentation of AWB + Original Health,

vaccination, export/import certificates + Passport + Proof of employment

(required at least 48 hours prior to arrival of flight).