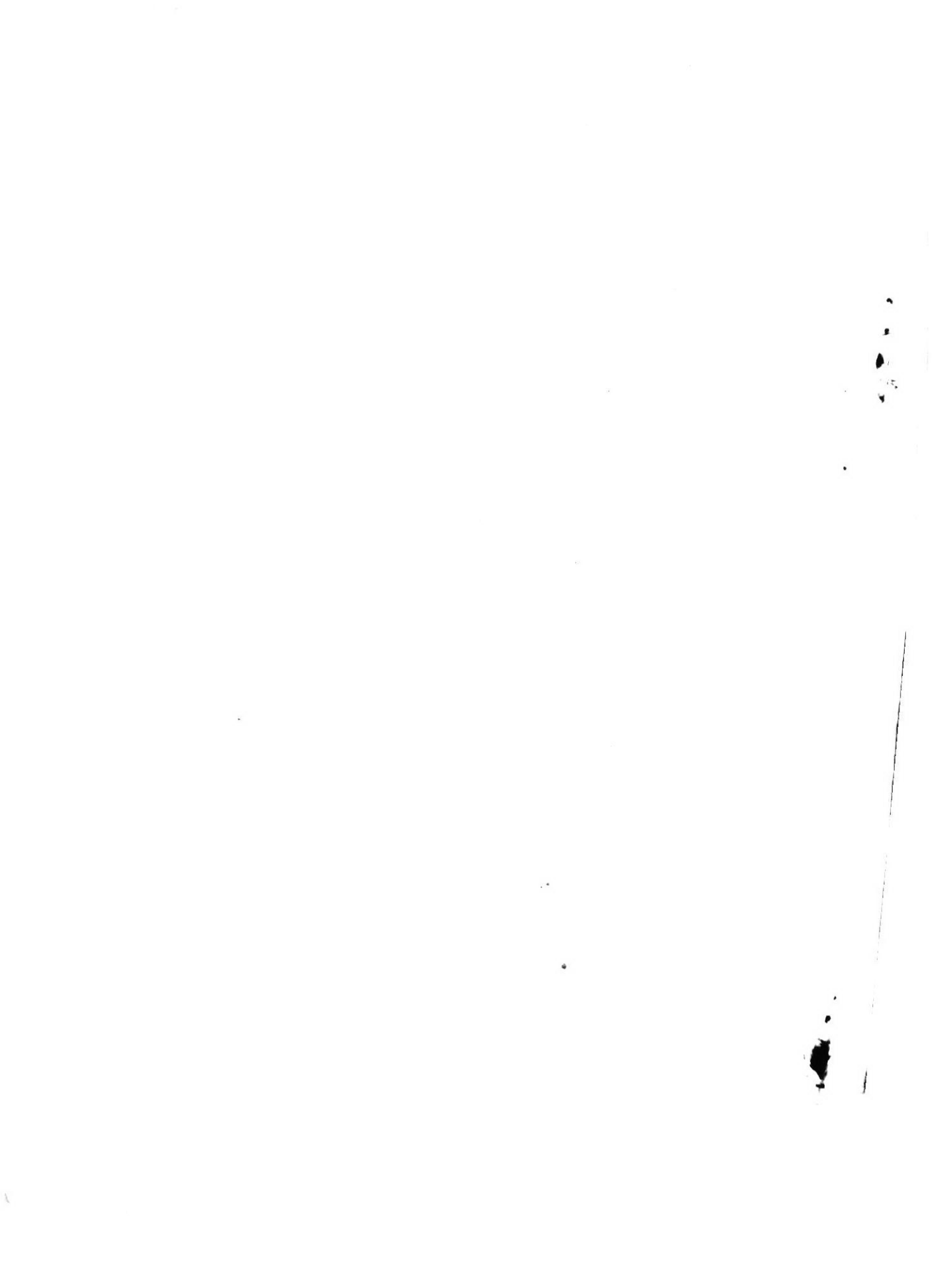


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EAST AFRICAN COMMUNITY

**THE EAST AFRICAN COMMUNITY CUSTOMS  
MANAGEMENT REGULATIONS, 2006**



THE EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT  
REGULATIONS, 2006

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THE EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT  
REGULATIONS, 2006

IN EXERCISE of powers conferred by section 251 of the East African Community Customs Management Act, 2004, the Council of Ministers makes these Regulations this 25 day of 08 2006.

PART I  
PRELIMINARY PROVISIONS

1.-(1) These Regulations may be cited as the East African Community Customs Management Regulations, 2006.

Citation  
and  
commence-  
ment

(2) These Regulations shall commence on a date to be appointed by the Council and different dates may be appointed for different parts of the Regulations.

Interpreta-  
tion

2. In these Regulations, unless the context otherwise requires—  
"duty drawback co-efficient" means the amount of duty refundable per unit of goods exported;  
"internal container depot" means any place appointed and licensed by the Commissioner for the deposit of goods subject to customs control.

PART II  
ADMINISTRATION

3.-(1) The Commissioner may authorize a proper officer to exercise any of the powers conferred by the Act upon the Commissioner.

Delegation  
of powers  
of  
Commi-  
ssioner

(2) A function performed by a proper officer under these Regulations shall be deemed to have been performed by the Commissioner

4. (1) A proper officer may, on application, permit the attendance of officers on Sundays and public holidays or before or after the hours of general attendance on any working day.

Working  
days and  
hours

(2) The Commissioner may, by notice posted in a conspicuous place at any port or place, vary the hours of general attendance of officers at such port or place in order to meet the convenience of the public or the exigencies of the Customs.

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Applications  
for  
services  
outside  
hours of  
general  
attendance

5.-(1) Except in the case of a person arriving in, or departing from a Partner State overland or by inland waters, applications for services of an officer outside the hours of general attendance shall be made in writing to a proper officer in Form No. C.1, which shall be submitted to him or her at least twenty-four hours before the services are required, unless the proper officer, in any special circumstances, otherwise allows.

(2) Every application shall set out the nature and probable duration of the services required, and shall contain an undertaking to pay all overtime fees which may be incurred, unless a proper officer requires the applicant to deposit with him or her a sum sufficient to cover the fees.

Overtime  
fees

6.-(1) The fees payable at a Customs land frontier station by the person applying for the services of an officer outside the hours of general attendance, for the purpose of dealing with any private vehicle carrying passengers and their personal baggage only, shall not exceed twenty dollars per vehicle.

(2) The fees payable for the services of an officer outside the hours of general attendance or at any port, place or premises at which Customs business is not normally carried on for any purpose other than that described in sub-regulation (1) shall not exceed twenty dollars per hour.

(3) The following conditions shall apply to the fees payable under sub regulation (2) -

- (a) the time calculated for the fees to be charged, shall be calculated to the last completed half hour;
- (b) for attendance on Sundays or public holidays there shall be a minimum charge for the services of any officer equal to three hours' attendance; and
- (c) where an officer is required to attend at any premises or place at which Customs business is not normally carried on, the applicant may, at the discretion of a proper officer, be required to provide the necessary transportation, or to pay in addition to the fees for attendance such amount for traveling expenses as the proper officer may consider reasonable.

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7. Where the services of an officer are required on account of more than one applicant during the same period of time, the charge for the fees due shall be divided *pro rata* between the applicants concerned.

Division of charge

8. An applicant for the services of an officer at times outside the hours of general attendance shall, in addition to the fees for the services of such officer, pay fees at the rate specified in regulation 6, for such cautionary visits as the proper officer may deem necessary.

Fees for cautionary visits

9. All fees payable under these Regulations shall be Customs revenue.

Fees to be Customs revenue

10.—(1) The Customs Union Seal shall be round in shape with the words “East African Community” in the upper semi-circle and “Customs Union” in the lower semi-circle and the map of the countries of the Partner States of the East African Community in the inner circle.

Customs Union Seal and Flag

(2) The Customs flag shall be a blue ensign with the East African Community Customs Union emblem in the fly, as prescribed in the Second Schedule to these Regulations.

### PART III IMPORTATION

#### *Arrival and Report of Aircraft and Vessel.*

11.—(1) The inward report by the master of a vessel arriving from a foreign port shall be in Form. C.2 and shall be made to a proper officer at the port or place of arrival.

Report of vessel

(2) All packages for which a bill of lading has not been issued shall be declared on the parcels list in Form. C.3.

12.—(1) The inward report by the master of an aircraft arriving from a foreign port shall be in Form. C.4 and shall be made to the proper officer at the port or place of arrival.

Report of aircraft and cargo

(2) A report of the cargo shall be in Form. C.5, which shall be attached to the general declaration in Form. C.4.

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Form of reports

13.—(1) The reports referred to under regulations 11 and 12 shall be in the prescribed form and may be in an electronic manner.

(2) Where a report is made in an electronic manner in accordance with sub-regulation (1), a proper officer may require the master to submit the transcript within such time as the proper officer may determine.

(3) A transcript submitted under sub-regulation (2), shall be initialed in the manner specified in regulation 14.

Initialing of pages

14. Every page of the report submitted under regulation 13, other than that on which the declaration is signed, shall be initialed by the master or his or her agent, and the master or agent shall number and seal together the pages and shall, where required, sign the report in the presence of the proper officer.

List of passengers, report of stores and crews' declaration

15.—(1) A master of a vessel arriving from a foreign port shall, immediately on demand, present to the proper officer-

- (a) a list of passengers disembarking and those remaining on board in Form. C.6;
- (b) a statement of the stores of the vessel in Form. C.7; and
- (c) a declaration by each member of the crew of all dutiable goods in his or her possession in Form. C. 9.

(2) The master of an aircraft arriving from a foreign port shall, immediately on demand, present to the proper officer-

- (a) a list of passengers disembarking and those remaining on board in Form. C.6;
- (b) a stores list in Form. C.8; and
- (c) a declaration in by each member of the crew of all dutiable goods in his or her possession in Form. C.9;

Arrival at two or more ports

16. Where an aircraft or vessel calls at more than one port or place in the Community, a separate report shall be made at each port or place of call.

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17. An aircraft or a vessel, which does not have on board goods other than stores or passengers' baggage, shall be reported "in ballast". Vessels, etc., 'in ballast'
18. The contents of every package and of all cargo in bulk intended for discharge at a port or place in the Community shall be reported in accordance with the description in the relevant bill of lading or airway bill. Description of cargo in reports
19. A report of a vessel shall show the weight or cubic measurement of the cargo reported according to which freight has been charged, or, where freight has not been charged, the report shall show the weight or measurement normally chargeable for goods of like kind and quantity. Weight or measurement of cargo to be reported
- 20.-(1) Cargo intended for discharge at other ports or places in the Community, other than the first port or place of landing, shall be shown separately in Form. C.2 for vessels and Form. C.5 for aircraft. Reporting cargo for other ports in the Community
- (2) Where a proper officer so requires, cargo intended for discharge at other ports or places in the Community shall be reported in the same manner as cargo to which regulation 18 applies.
21. Cargo remaining on board a vessel or an aircraft for exportation shall be reported in Form. C.2 and Form. C.5 respectively unless a proper officer otherwise directs. Cargo remaining on board
22. Application to break bulk prior to making report and to unload goods prior to entry shall be made to a proper officer in Form. C.10. Bulk not to be broken before report
23. All stores which are required for the use of the crew and passengers of an aircraft or vessel during its stay in a port shall, on request, be produced separately to a proper officer, who may either approve the quantity produced or require a portion or the whole of the stores to be placed under seal. Stores to be produced
- 24.-(1) A master, officer or member of the crew of any vessel in a port, or on coastwise passage to another port in the Community, may be permitted by a proper officer to retain in his or her possession, or to be issued with, for his or her personal use, an allowance of duty free stores in accordance with the scale in table 1. Duty free allowance of stores to crew.

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Table 1:

Cigarettes and tobacco in any form	Potable spirits the importation of which is not prohibited	Wine or beer
200 cigarettes or 200 grams of tobacco in any form	750ml.	3 litres of either wine or beer.

(2) The allowances provided for in sub-regulation (1) may be issued in respect of every eight days or part of the days during the vessel's stay in port, for cigarettes and tobacco in any form in respect of every four days or part of the days for alcohol and liquor.

(3) Upon the arrival of a vessel in port, all stores of the nature, and in excess of the quantities of the stores set out in the scale in sub-regulation (1), shall be secured by a proper officer and the master of the vessel shall provide a secure place for the retention of the stores and all the facilities for their safe custody as required by the proper officer.

(4) A proper officer may, on a request of the master of a vessel during its stay in port and upon the payment of the duties due, permit the withdrawal from the place of retention provided for in sub-regulation (3), of quantities of tobacco, potable spirits, wine or beer as may be required for the provision of reasonable amenities on board the vessel during the stay.

(5) A master, officer or member of the crew of a vessel shall not land any stores issued to him or her under the provisions of this regulation without the payment of duty and the master, officer or member of the crew shall, upon request by a proper officer, produce any stores of the categories provided for in table 1 of which he or she is in possession at the time of that request.

(6) A person who contravenes the provisions of this regulation commits an offence.

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25. The crew of an aircraft or vessel shall give all possible assistance to the officers engaged in rummaging the aircraft or vessel.

Rumma-  
ging of  
vessels  
and  
aircraft

26. Where cargo reported for discharge at a port or place in the Community is found to be in excess or short of the cargo specified in report, or where the master or his or her agent wishes to amend the destination, ownership or status of goods, he or she may apply to the proper officer for permission to amend the report stating reasons for the change using Form C11.

Amending  
inward  
reports

27. Before the proper officer permits the amendment of a report, the master or his or her agent shall satisfy the proper officer, in the case of goods found to be short, of the report that such goods –

Conditions  
precedent  
to amend-  
ment of  
report

- (a) were not shipped;
- (b) were discharged and landed at a previous port;
- (c) were over carried and landed at a subsequent port;
- (d) having been over carried, have been returned to and landed at a port in the Community on the return voyage, or by some other aircraft or vessel which loaded them at the port to which they were over carried;
- (e) were lost at sea; or
- (f) were stolen or destroyed before the aircraft or vessel arrived in the Community:

Provided that the proper officer may, subject to the production of documentary evidence as the Commissioner may direct, permit the amendment of a report where the master or his or her agent is unable to comply with the requirements of this regulation.

28. Where the master of an aircraft or vessel which has been lost or wrecked or compelled to land or to bring to, within the Community owing to accident, stress or unfavourable weather or other unavoidable cause, reports to the nearest officer or administrative officer, he or she shall, on demand, produce the journey log book or other documents

Aircraft or  
vessels  
landing or  
bringing  
to owing  
to  
accident,  
etc.

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relating to the aircraft or vessel, cargo, crew and passengers, and shall not allow any goods to be unloaded or any passenger to leave the vicinity of the aircraft or vessel without the consent of the officer.

*Arrival Overland*

Importation  
by  
overland  
routes

29.--(1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 132, 133, 134 and 135 apply, imported overland shall be entered in Form. C. 17.

(2) A person in charge of a vehicle which arrives overland at any place in the Community shall report at the nearest Customs office particulars of the vehicle and goods, if any, in Form C.12:

Provided that the proper officer may, in lieu of the report, accept a signed copy of the manifest outwards issued by the customs authorities at the foreign port or place from where the vehicle has arrived.

(3) Where the Commissioner permits any goods to be entered at a port other than the first port of entry at which the goods arrive in the Community, the Commissioner may require an officer to accompany the goods to the port at which they are to be entered.

(4) The carrier of goods under this regulation shall pay for the cost of accompanying the goods or provide transport to the proper officer who accompanies the goods.

*Unloading and Removal of Cargo*

Sufferance  
wharves  
and  
unapproved  
places

30. Where the master of an aircraft or vessel intends to proceed to a sufferance wharf, or to any other place which is not a place approved for unloading, to unload cargo, he or she shall apply to the proper officer for permission in Form. C.13.

Accommo-  
dation and  
transport  
to be  
provided.

31.--(1) The proper officer may grant permission under regulation 30 subject to such conditions and directions as he or she may impose, to the master or his or her agent who pays the cost of accommodation or provides accommodation in accordance with Section 13 of the Act, and transport overland or by sea, as the proper officer may decide, to and

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from the port of the officer, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him or her a sum of money sufficient to cover the expenses referred to under sub-regulation (1).

32. Goods shall not be unloaded at a sufferance wharf or at any place which is not approved for unloading until they have been entered:

Goods not to be unloaded at a sufferance wharf until entered

Provided that the Commissioner may, in regard to any particular sufferance wharf or place or in any particular case, waive or modify this requirement.

33.-(1) Where goods are discharged from an importing aircraft or vessel into another vessel to be landed, the master, or his or her agent shall sign and transmit with each shipment an account of the goods.

Account of goods discharged

(2) Before any goods are discharged from a vessel or aircraft under sub-regulation (1), the account shall be delivered to the proper officer at the place at which the goods are to be landed:

Provided that the Commissioner may dispense with the furnishing of the account either generally or in any particular case.

34.-(1) A vessel or aircraft to which regulation 32 applies and which has arrived at any place of unloading shall not depart except with the permission of the proper officer.

Permission to leave place of unloading

(2) Where goods remain on board a vessel or aircraft which is permitted to depart under sub-regulation (1), the person in charge shall observe such directions as the proper officer may give.

35. A building used as a transit shed shall be constructed and secured to the satisfaction of the Commissioner.

Transit sheds

36.-(1) An officer acting in execution of his or her duty, shall on demand, be granted immediate access to any transit shed.

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(2) Where a transit shed owner or his or her representative fails or refuses to grant the access referred to in sub-regulation (1), a proper officer may cause the transit shed to be opened by any reasonable means within his or her power and any expenses incurred; including the cost of repairs shall be paid by the transit shed owner.

Access to  
transit  
sheds  
Permission  
to re-land  
goods

37. Before any goods put into any aircraft or vessel are re-landed, the owner shall apply in writing to the proper officer for permission to unload the goods, and shall on approval land the goods and dispose of them as the proper officer may direct.

Certificate  
of landing

38. Where the authorities of any country require a certificate of landing, a proper officer may issue the certificate in Form C.14 or in any other form, to a person who satisfies the proper officer that he or she is entitled to the certificate.

*Entry, Examination and Delivery*

39. Imported goods other than goods to which the provisions of regulations 132, 133, 134 and 135 apply, shall be entered in Form C 17.

Form of  
entry

40. Where separate entries are made for goods contained in the same consignment, each entry shall contain a reference to the other.

Reference  
to be  
made on  
all entries

41.-(1) Where the master of an aircraft or vessel desires to land any surplus stores, he or she shall apply in writing to the proper officer stating the number of packages and quantity and description of the stores.

Landing  
of surplus  
stores

(2) Where an application is made under sub regulation (1), a proper officer may permit the surplus stores to be landed and entered for warehousing or for home consumption.

42.-(1) A person shall not enter the baggage room or any other place set aside for the examination of baggage, except a person permitted by the Customs.

(2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.

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43. The dual-channel system established under section 45 of the Act, shall be identified by an inscription of the word "CUSTOMS" and shall consist of—

Access to  
baggage  
room

(a) a green channel, with a distinctive marking in the shape of a regular octagon and the words "NOTHING TO DECLARE," for passengers without any baggage or with baggage consisting only of goods which are not dutiable, prohibited or restricted; and

Dual  
channel  
system

(b) a red channel, with a distinctive marking in the shape of a square and the words "GOODS TO DECLARE", for passengers with dutiable, prohibited or restricted goods.

44.—(1) The baggage and any uncustomed goods in the possession of any person to whom section 44 of the Act applies, whether upon his or her person or in his or her baggage, shall be taken without delay to the nearest place appointed for the examination of baggage, or any other place the proper officer may direct, and shall not be removed from there until the baggage or goods have been examined and any duty due is paid.

Baggage  
to be  
taken to  
examina-  
tion place

(2) A person shall not remove any baggage or goods out of the baggage room or other place until the proper officer authorizes the removal.

(3) A person who contravenes the provisions of this regulation commits an offence.

45.—(1) A person, other than a member of the crew of an aircraft or vessel, shall on entering the Community, make a declaration to the proper officer of his or her baggage and of the articles contained in the baggage or carried with him or her.

Baggage  
declaration

(2) The declaration referred to in sub-regulation (1) shall, at the discretion of the proper officer, be made orally or in writing, as the Commissioner may prescribe.

46. An officer may refuse to attend to any person until the whole of the person's baggage is presented to him or her in one place, or where

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the baggage belongs to more than one person, until all the owners of the baggage attend him or her together.

Baggage  
examina-  
tion  
Unclaimed  
baggage

47.-(1) Baggage which is unclaimed or un-cleared after one day of arrival shall be removed by the master or agent of the aircraft or vessel and deposited in a Customs warehouse.

(2) Where the goods deposited under subsection (1) remain unclaimed for seven working days, the goods shall be dealt with in accordance with section 42 of the Act.

48. An owner of unaccompanied baggage shall make a declaration of the baggage and the articles contained in the baggage using Form C. 17.

Unaccompanied  
baggage  
declara-  
tion

Goods  
delivered  
in special  
circumsta-  
nces

49. (1) Where in any special circumstances, an owner of bullion, currency notes, coins, perishable goods or any other goods, intends to take delivery of the goods prior to passing entry, the owner shall apply to the proper officer on Form C. 15 and furnish a bond using Form. C B. 1 or any other security as may be required by the proper officer.

(2) The owner of goods referred to in sub-regulation (1) shall enter the goods within forty-eight hours of taking delivery of the goods.

50. Where the quantity of any cinematograph films or other goods of which an officer desires to take an account of cannot conveniently be ascertained by the usual implements employed in the examination of goods, an importer shall provide implements for use by the officer, to enable the officer to take an account of the films or any other goods.

Importer  
to provide  
special  
imple-  
ments for  
examina-  
tions

Packages  
found  
partly  
empty

51. Where an importer of goods contained in packages found slack or partly empty when landed, desires to fill the slack or partly empty packages from other packages declared on the same entry, the importer shall apply in writing to the proper officer for permission to do so and carry out the instructions of the proper officer in regard to filling the packages and to the disposal of any resultant residue or empty packages.

52. Where a proper officer so requires, an importer of goods imported in bulk shall pack the goods into bags or other packages of even net weights, before the goods are delivered.

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53. Where any goods which have been entered cannot, on account of their value, size, packing or for any other reason, be easily examined by the proper officer, in a transit shed or a Customs area, and the importer desires that the goods be examined at his or her private premises, he or she shall apply in writing to a proper officer, who may in his or her discretion grant the application under such conditions as he or she may impose.

Packing of goods imported in bulk Goods may be examined at private premises

54. Entries may not be required for vehicles or goods imported in accordance with regulations 132, 133, 134 and 135, unless the vehicles or goods are not to be re-exported.

Entry not required for goods, etc. imported for temporary use

55.-(1) Goods discharged from an importing aircraft or vessel for removal coastwise shall be constructively warehoused at the port of importation and shall be dealt with in accordance with section 48 of the Act:(2) Subject to sub regulation (1), a proper officer may allow the master of the aircraft or vessel to remove the goods coastwise as if they were goods reported for transshipment, in which case, the master shall enter the goods in Form C. 17 and execute a bond using Form CB. 9 or any other security.

Removal coastwise of imported goods

56. The Commissioner may, subject to section 86 of the Act and any other laws applicable in a Partner State, and to any other conditions imposed by the Commissioner, prohibit, restrict or control entry into or out of a Partner State of any goods or means of transport.

Commissioner may control or restrict entry of goods in a Partner State

PART IV  
INTERNAL CONTAINER DEPOT

57.-(1) An application for the licensing of premises as an internal container depot shall be made to the Commissioner in Form C.22.

(2) The application referred to in sub-regulation (1) shall be accompanied by a plan of the premises and its situation in relation to other premises and thoroughfares.

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(3) The Commissioner may license any premises as an internal container depot for the deposit of goods subject to Customs control, subject to the fulfillment of any conditions the Commissioner may prescribe, and upon payment of a licence fee of one thousand five hundred dollars.

(4) Internal container depots owned by the Government of a Partner State shall not be liable to any licence fee.

(5) The licence issued under sub-regulation (3) shall be in Form C 23.(6) An operator of an internal container depot shall execute a bond in Form CB 13.(7) A person who contravenes any conditions prescribed by the Commissioner under sub regulation (3) commits an offence.

Licensing of internal container depot  
Cargo not to be interfered with

58.– (1) All cargo destined to any internal container depot shall not be dealt with in any manner without the authority of the proper officer.

(2) A person who contravenes this regulation commits an offence.

Access to internal container depot

59. A proper officer shall at all times have the right of access to any part of an internal container depot and may examine any goods in the depot; and for the purpose of obtaining access, the proper officer may break open the depot or any part of the depot.

Owner to keep internal container depot in proper state of repair

60. An owner of an internal container depot shall keep the depot in a proper state of repair.

Alteration to internal container depot

61. (1) A person shall not make any alteration or additions to any container depot without obtaining the permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence.

62.–(1)The death of a licensee of an internal container depot, commencement of any bankruptcy proceedings against a licensee or any other change in the circumstances which renders the licensee unable

to honor the bond shall be reported to the Commissioner by the surety of the licensee.

(2) The death of a surety of an internal container depot, the commencement of bankruptcy proceedings against a surety or any other change in the circumstances which renders the licensee unable to honor the bond, shall be reported immediately to the Commissioner by the licensee.

63.-(1) Where notice is given by a proper officer to an owner of any goods in an internal container depot that it is proposed to be closed, the owner shall, within the period specified in the notice, enter the goods for home consumption, exportation, export processing zones or warehousing.

Death to be reported Goods to be removed when internal container depot is closed

(2) Goods, which are not entered, as required under sub-regulation (1) shall, on the expiry of the specified period, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act.

(3) Goods which are entered for exportation, export processing zones or warehousing but which are not removed from an internal container depot, shall, on the expiry of the notice, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act.

Provided that customs warehouse rent due shall be paid for goods entered for home consumption before removal or delivery.

PART V  
WAREHOUSING OF GOODS

64. The following goods shall not be warehoused-

- (a) acids for trade and business;
- (b) ammunition for trade and business;
- (c) arms for trade and business;
- (d) chalk;
- (e) explosives;

Goods not to be

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ware-  
housed

- (f) fireworks;
- (g) dried fish;
- (h) perishable goods;
- (i) combustible or inflammable goods except petroleum products for storage in approved places;
- (j) matches other than safety matches;
- (k) any other goods which the Commissioner may *gazette*.

65. An owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

Owner to  
maintain  
packages  
in state of  
repair

66.—(1) Goods to be warehoused shall be securely packed and where any goods entered to be warehoused are found by a proper officer examining them to be insecurely packed, the proper office may refuse the goods from being put in a warehouse.

Goods  
refused for  
warehousing

(2) Where a proper officer refuses to permit any goods to be put in a warehouse, the warehousing entry shall be deemed to be void, and the goods shall be deemed not to be entered.

(3) Where the goods to which sub-regulation (2) applies have been removed from a transit shed or a Customs area, they shall be returned without delay by the owner or at the expense of the owner, unless the proper officer allows them to be entered for home consumption.

(4) An owner shall be responsible for any loss or damage that may occur between the time the goods are removed from, to the time they are returned to a Customs area and examined by a proper officer.

67. Goods which have been warehoused may be entered in Form C.17 in accordance with section 50 of the Act; failure of which they shall be dealt with in accordance with section 66 of the Act.

Entry of  
warehoused  
goods

68. (1) In the case of warehoused goods entered for removal, exportation, or for use as stores for aircraft or vessels, an owner shall furnish a bond in Form CB.3, CB.4 or CB.5, as the case may be.

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(2) This regulation shall not apply in respect of goods sold from a duty free shop to a departing passenger.

69. Entry of goods for warehousing, for removal or for re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse licensed for use by the owner of the goods, shall not be accepted by a proper officer unless the warehouse keeper signifies in writing that he or she agrees to accept the goods into the warehouse for which they are entered.

70.-(1) An owner of warehoused goods may make an application to the Commissioner, to repack the goods using Form C. 20.,

Conditions  
of  
repacking  
in the  
warehouse

(2) The Commissioner may on application made by the owner of warehoused goods, grant permission to pack, repack, skip, bulk, sort, or lot the goods using Form C. 20.,

(3) The owner of the goods shall observe all the requirements as may be determined by the Commissioner in regard to opening, removing, marking, stacking, sorting, weighing, measuring, packing, repacking, skipping, bulking, lotting and sealing the packages in which the goods to be repacked are, or are to be contained, and as to the payment of duty on the goods or any part of the goods.

(4) Where any goods are warehoused, the Commissioner may using Form C.20 and subject to such conditions he or she may impose -

- (a) permit the goods to be repacked, skipped, bulked, sorted, lotted or packed;
- (b) permit the assembly or manufacture in the warehouse of any article consisting wholly or partly of the goods; and for that purpose the Commissioner may permit the receipt in a warehouse of duty free or locally produced articles required as components of the article to be assembled or manufactured in the warehouse.

71. Subject to the provisions of section 51 of the Act, where the owner of any goods deposited in a warehouse desires to transfer them to another person, he or she and the person to whom it is desired to

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transfer the goods, shall each complete and sign in the appropriate places a form of transfer in Form. C. 21.

Transfer of ownership of goods Time during which goods may be warehoused

72. Unless the proper officer in any special circumstances otherwise allows, goods shall not be removed from a transit shed or a Customs area to a Government warehouse or a bonded warehouse, or from any one warehouse to another, unless the warehousing of the goods can be completed during the warehousing hours prescribed by the Commissioner.

Goods to be consigned to proper officer.

73.--(1) Goods entered for warehousing at a port other than the port at which they are imported and goods entered for removal from a warehouse for re-warehousing at another port, shall be consigned to the care of the proper officer at the port at which they are to be warehoused or re-warehoused, as the case may be, and the cargo receipt or other document shall be conspicuously marked "under bond".

(2) Goods to which sub-regulation (1) applies shall not be delivered to the consignee or to any other person without the authority of the proper officer.

*Bonded Warehouses*

Licence for bonded warehouse

74.--(1) An application for the licensing of any premises as a bonded warehouse shall be made in Form C.22.

(2) The application referred to in sub-regulation (1) shall be accompanied by a plan of the premises and its situation in relation to other premises and thoroughfares.

(3) The Commissioner may issue a licence under sub-regulation (1) upon payment of a licence fee and where he or she is satisfied that the situation, construction of and accommodation in the premises proposed are suitable for use as a bonded warehouse.

(4) The licence referred to in sub-regulation (3) shall be in Form C. 23.

75.--(1) The annual licence fee for a bonded warehouse shall be one thousand five hundred dollars.

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(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

76. A licensee of a bonded warehouse shall execute a bond in Form. CB. 6.

Bonded  
warehouse  
fee  
Execution  
of a bond.

77.-(1) A person shall not make any alteration to a bonded warehouse without obtaining the permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Alterations  
to a  
bonded  
warehouse

78. (1) The death of a licensee of a bonded warehouse, the commencement of bankruptcy proceedings against a licensee or any other change in circumstances which renders a licensee unable to honor a bond shall be reported immediately to the Commissioner by the surety.

Death to  
be  
reported

(2) The death of a surety of a bonded warehouse, the commencement of bankruptcy proceedings against a surety or any other change in circumstances which renders a surety unable to honor a bond, shall be reported immediately to the Commissioner by a licensee.

79.-(1) Bonded warehouses shall be distinguished by numbers.

(2) The words "Customs Bonded Warehouse" and the number allocated to a customs bonded warehouse shall be clearly marked on the principal entrance to the customs bonded warehouse or in any other place the proper officer may approve and shall be removed when the customs bonded warehouse ceases to be licensed as such.

Bonded  
warehouses  
to be  
numbered

(3) The words "Duty Free Shop" and the number allocated to a duty free shop shall be clearly marked on the principal entrance to the duty free shop or in any other place the proper officer may approve and shall be removed when the duty free shop ceases to be licensed as such.

(4) A person who contravenes the provisions of this regulation commits an offence and is liable to a fine of five hundred dollars.

80.-(1) A licensee of a bonded warehouse shall submit a return of goods remaining in the bonded warehouse to the Commissioner for the period up to the 30<sup>th</sup> day of June of each year.

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(2) The return of goods referred to in sub regulation (1) shall be submitted to the Commissioner by the 31<sup>st</sup> of July, of the same year.

(3) Any person who contravenes this regulation commits an offence.

Licensee  
to submit  
returns  
Goods to  
be  
removed  
when  
bonded  
warehouse  
is closed

81.-(1) Where notice is given by a proper officer to an owner of any goods warehoused in a bonded warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, enter the goods for home consumption, exportation, or for removal to another bonded warehouse.

(2) Goods which are not entered as required under sub-regulation (1) and are removed from the warehouse, shall, on the expiry of the specified period, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act.

*Government Warehouses*

82.-(1) Rent shall be charged on goods warehoused in a Government warehouse at such rate as the Commissioner may determine.

Rent  
charges in  
Government  
warehouses

83.-(1) Where notice is given by a proper officer to an owner of any goods warehoused in a Government warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, enter the goods for home consumption, exportation, or removal to another bonded warehouse.

Goods to  
be  
removed  
when  
Government  
warehouse  
is closed

(2) Goods which are not entered as required under sub-regulation (1) and are removed from the warehouse, shall, on the expiry of the said period, be dealt with in accordance with section 69 of the Act.

*Customs Warehouse*

84.-(1) Rent shall be charged on goods deposited, or deemed to be deposited, in a Customs warehouse at the rates determined by the Commissioner.

Customs  
warehouse  
rent

(2) Subject to sub regulation (1) rent shall not be charged on passenger baggage where the baggage is removed within seven working days from the date of deposit in a Customs warehouse.

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85. The Commissioner may waive the whole or any part of the rent charges.

Commissioner  
may waive  
rent

86. All rents and charges on goods deposited, or deemed to be deposited in a Customs warehouse shall be paid before the delivery of the goods.

Rent to be  
paid  
before  
delivery

87. Where at any port or place in the Community where a proper officer is stationed, a building has not been specifically approved by the Commissioner for use as a Customs warehouse, any Customs premises or any premises occupied and administered by the Customs shall be deemed to be a Customs warehouse.

Customs  
premises  
deemed to  
be  
Customs  
warehouses

### PART VI EXPORTATION

#### *Entry Outward and Loading of Aircraft and Vessels*

88. Entry outwards of a vessel shall be made by a master or his or her agent in Form C. 2.

Entry  
outward of  
vessels

89. Goods for exportation, other than goods to which the provisions of regulations 132, 133, 134 and 135 apply shall be entered using Form. C.17.

Entries for  
exportation

90. Where a master of an aircraft or vessel wishes to proceed to a sufferance wharf, he or she shall apply to the proper officer for permission using Form. C.13

Permission to  
proceed to  
sufferance-  
wharves

91.--(1) A proper officer may grant the permission requested under regulation 90, subject to such conditions and directions as he or she may determine.

Accommo-  
dation and  
transport  
to be  
provided

(2) The proper officer may require the master or his or her agent to defray the cost of accommodation or to provide accommodation in accordance with section 13 of the Act and transport overland or by sea, as the proper officer may decide, to and from his or her proper port, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

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(3) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him or her a sum of money sufficient to cover the expenses referred to under sub-regulation (2).

Goods not to be loaded at sufferance wharf until entered

92.-(1) Goods shall not be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered.(2) The Commissioner may in regard to any particular sufferance wharf or place or in any particular case waive or modify the requirement in sub regulation (1).

Master to submit passenger list

93.-(1) Where a proper officer so requires, the master or his or her agent shall deliver to the proper officer before any passenger embarks on any aircraft or vessel, a correct list of the passengers embarking using Form C. 6.

(2) A person shall not embark on any aircraft or vessel, except at a place appointed in accordance with section 12 of the Act, and in the case of a passenger, until permission to embark has been granted by the proper officer.

(3) The baggage of passengers of an aircraft or vessel proceeding to a foreign port shall be loaded at a place the proper officer may direct, and unless the proper officer otherwise allows, shall not be loaded until it has been examined and cleared by him or her for shipment.

(4) A person who contravenes this regulation commits an offence.

Shipment before entry

94.-(1) Where under section 76 of the Act the proper officer permits exportation prior to entry of goods, whether liable to or free of export duty, application shall be made by the exporter using Form C.26.

(2) Where goods are liable to export duty under sub regulation (1), the proper officer may require security to be furnished using Form CB 7.

Cargo landed in error

95.-(1) Where any goods are unloaded in error, the master or agent of an aircraft or vessel shall apply, to the proper officer at the place of unloading, for permission to reload the goods, using Form C.27.

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(2) The master or agent of an aircraft or vessel shall obtain permission in writing from the proper officer before removing the goods from the place of unloading, and shall observe all conditions in regard to the removal and reloading of the goods as the proper officer may impose.

96. A master of an aircraft or vessel who intends to ship duty paid stores, other than stores under drawback, or stores that are not liable to duty, shall apply to the proper officer using Form C. 28.

Shipment of duty paid and free stores

97. A master of an aircraft or vessel who intends to ship as stores, any goods from a Government warehouse or a bonded warehouse or any goods under drawback shall comply with the applicable regulations.

Shipment of drawback and dutiable stores

98.-(1) A master of an aircraft or vessel who intends to transfer stores from one aircraft or vessel to another shall apply to the proper officer in Form C. 29.

Transfer of stores

(2) A person who contravenes this regulation commits an offence.

99. Stores subject to import duty shall not be transferred from one aircraft or vessel to another until a security bond is furnished using Form CB. 5.

Transfer in bond

100. The loading or transfer of stores shall be subject to the observance by an applicant, of any conditions imposed by the proper officer and shall not commence until the appropriate entry is passed or the application is granted.

Conditions for loading or transferring stores

101.-(1) All stores shall be produced to the proper officer before being put on board an aircraft or vessel, and upon being put on board, except for military use, shall not be taken into use without the permission of the proper officer while the aircraft or vessel is within the Community.

Production of stores before shipment

(2) Notwithstanding sub regulation (1) duty paid stores on which duty drawback, remission or refund is not claimed, or stores which are not liable to duty, may be taken into immediate use.

Conditions under

(3) A person who contravenes this regulation commits an offence.

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which  
goods  
deemed to  
be put on  
board

102. Goods entered under bond for exportation or use as stores or for transshipment shall not, unless the Commissioner otherwise directs, be deemed to have been put on board such aircraft or vessel unless they are—

- (a) entered in Form C.17;
- (b) produced to a proper officer for examination immediately prior to loading;
- (c) loaded on the exporting aircraft or vessel immediately after examination;
- (d) produced to a proper officer, if he or she requires, after loading;
- (e) certified on the appropriate form by the master or other principal officer of the aircraft or vessel as having been received on board; and
- (f) except in the case of aircrafts or ships' stores, included in the outward manifest of the aircraft or vessel.

Exportation  
by  
overland  
routes

*Departure Overland*

103.—(1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 132 to 135 apply, which are exported overland shall be entered in Form C 17.

(2) A person in charge of a vehicle, whether or not the vehicle is conveying goods, shall report to a proper officer full particulars of the vehicle and the goods, if any, in Form C.12.

(3) A person who contravenes the provisions of this regulation commits an offence.

*Goods in transit or for transshipment*

Goods in  
transit.

*Goods in Transit*

104.—(1) Goods in transit to a foreign port shall be entered at the port of importation using Form C. 17.

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(2) An owner of the goods in transit shall at the time of entering the goods produce documents relating to the goods to a proper officer.

(3) An owner of goods to be entered for transit shall furnish a bond using Form. CB. 8 or any other security in such amounts as the Commissioner may require.

(4) Goods in transit shall be conveyed by road or route approved by the Commissioner and the transit period in respect of the goods shall not exceed thirty days from the date of entry or any further period as the Commissioner may allow.

(5) Goods in transit shall only be carried through the Community in sealed vehicles except in the case of exceptional loads as defined in sub-regulation (6) or any other special circumstances authorized by the Commissioner; and in the case of goods carried by road, the carrying vehicle shall—

- (a) including any motive unit and trailer, be licenced for the intended purpose by the Commissioner, using Form. C.38:

Provided that this paragraph shall not apply to a vehicle that is licenced in any member of the COMESA or the SADC and in respect of which a certificate of approval in Form C.39 has been granted;

- (b) bear the words “TRANSIT GOODS” printed boldly and clearly on both sides as specified in Form C.38 and for the purpose of this paragraph, reference to a carrying vehicle means, in the case of an articulated vehicle, the semi-trailer and not the motive unit; and
- (c) be constructed and equipped in such manner that—
  - (i) a customs seal can simply and effectively be fixed to the vehicle;
  - (ii) goods cannot be removed from or introduced into the sealed part of the vehicle without breaking the customs seal;

- (iii) it does not contain concealed spaces where goods may be hidden;
- (iv) all spaces in the form of compartments, receptacles or other recesses that are capable of holding goods are readily accessible for Customs inspection;
- (v) should empty spaces be formed by the different layers of the sides, floor and roof of the vehicle, the inside surface shall be firmly fixed, sealed, unbroken and capable of being dismantled without leaving obvious traces;
- (vi) openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand box are fitted with a cover capable of being fixed in a way that renders the loading compartment inaccessible from the outside;
- (vii) doors and all other closing systems of the vehicle fitted with a device that shall permit simple and effective customs sealing and the device is either welded to the sides of doors where the doors are of metal, or secured by at least two bolts, riveted or welded to the nuts on the inside;
- (viii) hinges are made and fitted such that doors and other closing systems cannot be lifted off the hinge-pins and other fasteners are welded to the outer;
- (ix) parts of the hinges, except where the doors and other closing systems have a locking device inaccessible from the outside, that once it is applied prevents the doors from being lifted off the hinge pins;
- (x) doors cover all interstices and ensure complete and effective closure; and

(xi) it is provided with a satisfactory device for protecting the Customs seal, or so constructed that the Customs seal is adequately protected.

(6) For the purpose of sub-regulation (5) "exceptional load" means one or more heavy or bulky objects which, because of weight, size, or nature cannot be carried normally in a closed or sealed vehicle or transport unit and which are readily identified to the satisfaction of the proper officer.

(7) Goods in transit shall be produced to the proper officer at the approved port or place of exportation, together with the copy of the transit entry, where it accompanied the goods.

(8) A proper officer at the port or place of exportation may refuse to allow the exportation of any goods in respect of which the copy of the entry is not delivered to him or her or received by him or her or where the goods do not conform to the particulars in the entry.

(9) A carrier shall not transport goods in transit unless the carrier applies for a licence and is licensed by the Commissioner in Form. C. 38 or by a competent authority in the COMESA or SADC Member States and approved by the Commissioner in Form. C. 39.

(10) An application for a licence shall be in writing to the Commissioner and on approval the carrier shall execute a bond using Form CB.12.

(11) Where a carrier owns more than one vehicle, only one bond shall be required.

(12) Where a carrier is a licensed customs agent the carrier shall not execute the bond.

(13) Where the quantity of goods in transit is found at the port or place of exportation or at any place of exit into foreign territory to be less than that specified in the entry, the owner of the goods shall immediately pay to the proper officer the duty chargeable on the discrepancy, unless it is accounted for to the satisfaction of the proper officer.

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(14) Where the quantity of goods in transit is found to be less than that specified in the entry or where the period allowed expires before any part of the goods is exported, the owner of the goods shall immediately pay to the proper officer the penalty to bond, except that in the case of discrepancy, the penalty payable shall be calculated proportionately to the discrepancy unless the discrepancy is accounted for to the satisfaction of the proper officer.

(15) Payment of the penalty to bond under sub-regulation (14) shall not absolve the owner from exporting the goods within the period allowed under sub-regulation (4) and where the owner fails to export the goods, the goods shall be liable to forfeiture unless the Commissioner otherwise directs.

(16) Where an owner submits an application for refund of deposit or cancellation of the bond using Form C. 30 and any other documents that may be required by a proper officer and upon satisfaction that the goods described in Form C.30 have been exported the amount of security furnished shall be refunded to the owner or the bond shall be cancelled.

(17) Where no application is submitted under sub regulation (16) within thirty days from the date of exportation, the goods shall be deemed to have been imported for home consumption and shall be liable to any import duty chargeable on similar goods imported for home consumption at the rate in force at the time the goods are entered for home consumption, and the duty shall be paid immediately by the owner of the goods.

(18) Payment of duty under sub-regulations (14) and (17) shall not, unless the Commissioner otherwise allows, absolve the owner from the obligations entered into by him or her under sub-regulation (3).

(19) Notwithstanding anything to the contrary contained in these Regulations, where the Commissioner is satisfied that the non-production of satisfactory proof of exportation in respect of a part of the goods is due to circumstances beyond the control of the owner, the Commissioner may in his or her discretion refund to the owner as much of the deposit as he or she deems to be appropriate to that part of the goods in respect of which the proof has been produced, or release the owner from the obligations of any bond in so far as it concerned that part.

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(20) Where an owner intends to enter for home consumption any goods which are imported in transit, the owner shall apply in writing to the Commissioner to allow entry of the goods and the Commissioner may allow the entry to be made and shall refund the deposit given or cancel the bond furnished in respect of the goods.

(21) This regulation shall apply, *mutatis mutandis*, to passengers' baggage imported in transit, except that the receipt given by a proper officer for the deposit paid by the passenger or a certificate issued by the proper officer that a bond has been executed, shall be deemed to be the entry required by this regulation.

(22) A person who diverts from the transit route specified under sub regulation (4) commits an offence and shall be liable to a fine not exceeding fifty per cent of the value of the goods and the goods which are the subject of the offence, shall be liable to forfeiture.

(23) Where goods in transit cannot be traced, the person referred to under sub regulation (22) shall pay to the proper officer the penalty to bond in addition to the fine.

*Transhipment*

105.- (1) Goods reported for transhipment shall be entered using Form. C. 17 and a transhipment bond shall be executed using Form CB.

Entry and  
bond for  
transhipment

(2) Goods which are not reported for transhipment and are unloaded, may be entered for transhipment in accordance with the provisions of this regulation where -

- (a) they have not been entered under the Act; or
- (b) the master or agent applies for and obtains the permission of a proper officer to amend the inward report of the importing aircraft or vessel.

(3) Goods reported for transhipment shall be entered and reshipped within twenty-one days after the commencement of the discharge of the importing aircraft or vessel or within such further period as a proper officer may allow.

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Transshipment  
direct

106. Goods entered for transshipment may, with the permission of a proper officer and subject to any conditions he or she may impose, be transhipped direct from an importing aircraft, vessel or vehicle to the exporting aircraft, vessel or vehicle, if the goods are reported by the importing aircraft or vessel or vehicle for transshipment.

PART VII

DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS

Form of  
clearance  
of vessel

107. The certificate of clearance of a vessel departing to a foreign port shall be in create certificate of clearance.

Outward  
manifest  
of vessel

108.—(1) The outward manifest of a vessel shall be in Form C. 2, and shall contain particulars of all cargo shipped in accordance with the description of the cargo in the relevant bill of lading or freight note, together with the weight or cubic measurement of such cargo in the manner specified in regulations 18 and 19.

(2) Each page of the outward manifest, other than that on which the declaration is signed, shall be initialed by the master or his or her agent, and the master or agent shall number and seal together the pages and shall, where required, sign the outward manifest in the presence of the proper officer.

(3) The outward manifest referred in sub-regulation (1), may be in an electronic form.

(4) Where an outward manifest is made in an electronic form in accordance with sub-regulation (3), the proper officer may require the master to submit the transcript in such time as the proper officer may determine.

(5) A transcript submitted under sub-regulation (4), shall be initialed in the manner specified in regulation 14.

Clearance  
and  
general  
declaration  
for aircraft

109.—(1) Before departing to a foreign port, a master of an aircraft shall deliver to a proper officer a general declaration for the aircraft using Form. C. 4.

(2) The proper officer shall return one copy of a signed Form. C. 4 to the master, which shall be the certificate of clearance of the aircraft.

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(3) A report of cargo shall be made using Form. C. 5, which shall be attached to the general declaration in Form. C. 4.

(4) Each page of a cargo manifest in Form. C. 5 shall be initialed by the master or his or her agent, and the master or agent shall number and seal the pages together and seal them to the general declaration in Form. C. 4 and shall, where required, sign the general declaration in the Form. C. 4 in the presence of a proper officer.

110. Where an application to amend a cargo manifest is made using Form. C. 11, a proper officer may allow the master or agent of an aircraft or vessel to amend using Form. C. 5 or the outward manifest using Form. C. 2, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

Amend-  
ment of  
cargoma-  
nifest

111. (1) For each vessel, an outward manifest in Form C. 2 and passenger list in Form C. 6 shall be delivered, at each port or place of departure in the Community, and where no cargo is loaded or where passengers do not embark at any port or place, a nil report in Form. C. 2 or Form C. 6 shall be delivered.

Separate  
manifest  
in each  
port.

(2) For each aircraft a general declaration in Form. C.4 and a cargo manifest in Form. C. 5 and, where the proper officer so requires, a separate passenger manifest in Form. C. 6, shall be delivered at each port or place of departure in the Community.

(3) Where cargo is not loaded or where passengers do not embark at any port or place, a nil report shall be delivered using Form C.5 and Form C.6.

### PART VIII

#### IMPORTATION AND EXPORTATION BY POST

112.-(1) Where goods are imported in postal articles, the Commissioner, may in his or her discretion, accept the Customs declaration on the form provided by the postal administration in the country of origin, for the purpose of assessing the duty on the goods, in lieu of the entry required under the provisions of the customs laws.

Commis-  
sioner  
may waive  
entries for  
goods

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(2) In the case of goods exported by post, any form or label affixed to the parcel on which a description of the contents and their value is declared shall be deemed to be the entry required under the Act.

imported  
by post.  
Customs  
declaration  
on postal  
articles

113. (1) A Customs declaration made by a sender of goods imported by parcel post shall accompany, or be securely attached to each parcel or to one of the parcels where the goods are packed in more than one parcel.

(2) The declaration referred to in sub-regulation (1) shall give an accurate description of the quantity or weight, the country of origin and value of the contents of the parcel or consignment.

(3) Where the parcel referred to in sub-regulation (1) contains goods of a commercial nature, an invoice or a statement showing full particulars of the goods shall be enclosed in the parcel; and where the goods are enclosed in two or more parcels, an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels, which shall be clearly marked "invoice or statement enclosed".

(4) Where the invoice or statement cannot be conveniently enclosed inside the parcel, it shall be securely attached to it.

Production  
of postal  
articles

114.-(1) All postal articles shall, where the Commissioner so requires, be produced by an officer of the post office to a proper officer for examination, either at the port of arrival in, or departure from the Community, as the case may be, or at any other place in the Community as the Commissioner may direct.

(2) For the purpose of production of postal articles under sub regulation (1), the officer of the post office shall be deemed to be the agent of the importer or exporter.

Detention  
of postal  
articles

115. In any case where a postal article, or any part of its contents, is found on examination to be conveyed otherwise than in conformity with the provisions of any written law on postal services in a Partner State, or not to agree with any entry, invoice or other document purporting to

relate to its contents, or is found to consist of goods prohibited to be conveyed by post, or to be imported or exported, as the case may be, or goods regulated by or under the Act, contrary to any conditions regulating such importation or exportation, the postal article and all its contents shall be deemed to be goods imported or exported contrary to the Act and shall be dealt with as provided in the Act.

116. Where an addressee of a postal article does not claim a postal article, and where the postal article is not delivered to an alternative addressee or returned to the sender within such time as may be specified in the laws of the Partner States relating to the postal services, or where the addressee refuses to pay the duty, if any, in respect of the goods contained in the postal article, the post office shall send the postal article to the Customs for deposit in the Customs warehouse, and the postal articles shall be dealt with in accordance with section 42 of the Act.

Uncleared  
postal  
articles

117. The duty collected by the Post Office on postal articles shall be paid to the Customs at such time and in such manner as shall be agreed by the Commissioner and the Post Office.

Duties to  
be paid to  
the  
Customs

## PART IX

### IMPORTATION AND EXPORTATION BY REGISTERED COURIERS

118. The Commissioner may license any registered courier engaged in international delivery of goods as a Customs agent in accordance with Part XII of these Regulations.

Commissioner  
may  
license  
registered  
couriers

119. (1) Where goods are imported through a registered courier, the Commissioner may, in his or her discretion, accept the Customs declaration on the form provided by the courier in the country of origin, for the purpose of assessing the duty on the goods, in lieu of the entry required under the provisions of the Customs laws.

Commissioner  
may waive  
entries for  
goods  
imported  
by courier

(2) Where goods are exported through a registered courier, a declaration from the sender regarding the description of the contents of the package and the value of the goods shall be affixed to the courier article and shall be deemed to be the entry required under the Act.

(3) Sub-regulations (1) and (2) shall not apply to goods where an individual package exceeds seventy kilograms or a value of one thousand dollars.

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(4) A licensed courier shall present all the imported goods to a proper officer for examination and assessment of duty.

Customs  
declaration  
on courier  
articles

120.-(1) A Customs declaration made by a sender of the goods imported through a registered courier shall accompany, or be securely attached to, each courier article or to one of the parcels where the goods are packed in more than one parcel.

(2) The declaration referred to in sub-regulation (1) shall give a description of the quantity or weight, the country of origin and value of the contents of the parcel or consignment.

(3) Where a parcel contains goods of a commercial nature, an invoice or a statement showing full particulars of the goods shall be enclosed in the parcel; and where the goods are enclosed in two or more parcels, an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels, which shall be clearly marked "invoice or statement enclosed".

(4) Where the invoice or statement cannot be conveniently enclosed inside the parcel, it may be securely attached to it.

(5) The courier bags under customs control shall not be dealt with in any manner by any person except as may be directed by a proper officer.

Production  
of courier  
consign-  
ments

121.-(1) All courier articles shall be produced by an officer of the courier to a proper officer for examination, either at the port of arrival in, or departure from the Community, as the case may be, or at any other place in the Community as the Commissioner may direct.

(2) For the purpose of production of courier consignments under sub regulation (1), the officer of the courier shall be deemed to be the agent of the importer or exporter.

Detention  
of courier  
articles.

122.-(1) A courier article and all its contents shall be deemed to be goods imported or exported contrary to the Act and shall be dealt with as provided in the Act, where the courier article, or any part of its contents, is found on examination -

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- (a) not to be conveyed in conformity with the provisions of any written law in a Partner State;
- (b) to be inconsistent with any entry, invoice or other document purporting to relate to its contents, and which may be transmitted with the article or produced by the addressee;
- (c) to consist of goods prohibited to be conveyed by courier, or to be imported or exported, as the case may be, or goods regulated by or under the Act, contrary to any conditions regulating the importation or exportation of the article.

(2) Imported goods not entered within the prescribed period, shall be detained by the Customs and shall be dealt with in accordance with section 34 of the Act.

**PART X**

**CARRIAGE COASTWISE AND TRANSFER OF GOODS**

123. The transire for coastwise cargo carried by aircraft and vessels under section 98 of the Act, and the combined clearance and transire for coasting aircraft and vessels and their cargoes under section 100 of the Act shall be declared using Form. C. 37.

Coastwise clearance and transire

124. Where cargo is loaded in an aircraft or vessel for carriage coastwise to more than one port or place, separate transires shall be prepared for each port or place.

Separate transires for each port

125.-(1) Coastwise cargo shall not be loaded on an aircraft or vessel for carriage coastwise or removed from a Customs area or a transit shed after it is unloaded or landed, without the prior permission of a proper officer.

Unloading and examination of coastwise cargo

(2) Any person who contravenes this regulation commits an offence.

126. Where a master of a coasting aircraft or vessel intends to proceed to a sufferance wharf to load or unload coastwise cargo, he or she shall apply to a proper officer for permission using Form. C. 13.

Sufferance wharves and unapproved places

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Accommodation and transport to be provided

127.-(1) A proper officer may grant the permission under regulation 126 subject to any conditions and directions he or she may impose, and to the master or his or her agent defraying the cost of accommodation or providing accommodation in accordance with section 152 (3) of the Act and transport overland or by sea, as the proper officer may decide, from and to his or her proper port, for each officer whose services the proper officer may deem necessary at such sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him or her a sum sufficient to cover the expenses referred to in sub-regulation (1).

Transire to be delivered before unloading

128. Except with the written permission of a proper officer, coastwise cargo or goods for transfer shall not be loaded on or unloaded from a vessel of less than two hundred and fifty tons register, until the master delivers to a proper officer the transire relating to the cargo to be loaded or unloaded.

Amendment of transire.

129. A proper officer may on application in writing by the master or agent of an aircraft or vessel, permit the amendment of the transire where any cargo is found to be in excess or short of that described in the transire.

General transires

130.-(1) A proper officer may, upon application in writing, grant general transires for periods not exceeding six months to vessels trading regularly in local produce between certain specified ports, using Form C. 37.

(2) The general transire referred to in sub-regulation (1) shall be granted under the following conditions—

- (a) that the original general transire shall be carried on board the vessel and shall be available for inspection by an officer at any time;
- (b) that restricted or prohibited goods or goods which have entered for home consumption in the Partner States shall not be carried except as provided for in paragraph (f);

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- (c) that within twenty-four hours of arrival at any port and before a master or his or her agent allows any goods to be unloaded, he or she shall deliver to the proper officer a correct account, in duplicate, of the cargo to be discharged at such port in respect of which he or she holds the general transire;
- (d) that the master of a vessel shall not carry any goods on which royalties are payable unless he or she has first obtained a pass note issued by the proper officer in respect of the goods;
- (e) that restricted or prohibited goods and goods which have been entered for home consumption in the Partner States found on board a vessel having a general transire, except as provided for in sub-paragraph (f), shall be detained and the facts reported to the Commissioner and pending his or her decision the vessel concerned shall not be cleared outwards;
- (f) that where the master of a vessel intends to ship restricted or prohibited goods or goods which have been entered for home consumption in the Partner States, he or she shall submit to the proper officer, a transire, in respect of the goods, at the port at which the goods are loaded and shall comply with the regulations 132,133,134 and 135.

PART XI  
DUTIES

131.-(1) Duties shall be paid at the Customs office or at such other place as the Commissioner may direct.

Payment  
of duties.

(2) Credit notes showing that the amount of duty has been paid into a bank to the credit of the Customs and cheques that have been certified by a bank or in respect of which a standing bank guarantee has been lodged with the Customs may be accepted in payment of duty.

(3) The Commissioner may authorize payment of duty through electronic transfer of funds in such manner as he or she may prescribe.

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*Goods imported for a temporary use or purpose*

Goods  
imported  
for  
temporary  
use.

132- (1) Goods imported for temporary use under section 117 of the Act shall apply to the following -

- (a) commercial travelers' samples;
- (b) goods, including stage properties, imported for local exhibition or entertainment;
- (c) goods imported solely for renovation or repair;
- (d) touring promotional material which are not prohibited;
- (e) any vehicles and goods of a kind described in regulations 135-137;
- (f) any vehicle described in regulation 136 and;
- (g) any other goods the Commissioner may allow, subject to conditions he or she may impose.

(2) For the purpose of this regulation, a "commercial traveler" means any person who satisfies a proper officer that he or she is soliciting orders for merchandise on behalf of a business entity established outside the Community.

Commercial  
travelers'  
samples  
and goods  
imported  
for use

133.- (1) A person who intends to import any goods of a kind described in regulation 132 (1) (a), (b), (c) and (d) shall apply to a proper officer using Form C 17.

(2) An application in sub-regulation (1) shall state-

- (a) the full particulars of the goods imported, specifying the nature of the goods for the purpose of identification; and
- (b) the approximate date on which, and the port at which, the goods will be re-exported.

(3) Where the goods are to be re-exported at a port other than the port of importation, the application shall be made in triplicate.

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(4) Where the proper officer so requires, invoices or other documentary evidence of value shall be produced and attached to the application and retained by the officer.

(5) An importer shall deposit an amount sufficient to cover the duty on the goods, or shall execute a security bond in Form. CB. 10, as the proper officer may determine.

(6) A proper officer shall on application by an owner state the amount of duty chargeable and the amount of deposit made or of the security bond executed.

(7) A proper officer shall return the duplicate copy referred to in sub-regulation (3) of the application and shall retain and send the triplicate copy where the goods are to be re-exported at a port other than the port of importation, to the proper officer at the port at which the goods will be exported.

(8) Before the deposit referred to in sub-regulation (5) is refunded or the security bond cancelled, the following conditions shall be observed that—

- (a) the goods shall be re-exported within a period of twelve months from the date of importation; and
- (b) the owner shall give due notice to the proper officer at the port of exportation of his or her intention to re-export the goods and shall deliver to the proper officer the duplicate copy of the application issued to him or her at the port of importation.

134.—(1) A person who is usually resident outside the Community and who intends to make a temporary stay in a Partner State shall be granted temporary free admission subject to their re-exportation, where that person imports—

Temporary  
importation  
of  
vehicles,  
etc.

- (a) any road vehicle, including trailers, or cycle, and their accessories, for his or her use during the visit;
- (b) any goods intended for his or her use, while in a Partner State but not for consumption in a Partner State; or

(c) any road vehicle, including trailers, designed for the transport of person for remuneration or for the industrial or commercial transport of goods, and complies with the conditions contained in sub-regulations (2) and (4).

(2) Subject to sub-regulations (3) and (4) vehicles and goods imported under sub-regulation (1) shall be re-exported within a period of twelve months from the date of importation unless the importer satisfies the proper officer that he or she is prevented from doing so by *force majeure*.

(3). Where a vehicle that has been temporarily admitted cannot be re-exported as the result of a seizure, other than an attachment made as a result of a suit by private person, the period shall be suspended for the duration of the seizure.

(4) The re-exportation of a badly damaged vehicle shall not be required, in the case of a duly authenticated accident, where the vehicle is either subjected to the import duty to which it is liable or is abandoned free of all expenses to the Customs or destroyed at the expense of the parties concerned, as the proper officer may require.

(5) A person who imports a vehicle or goods under the provisions of this regulation shall—

(a) at the time and place of importation, produce to the proper officer the temporary importation papers (*Carnet de Passage en Douane*, pass sheet or other similar importation documents) issued under guarantee of an authorized association in respect of the vehicle or goods;

(b) satisfy the proper officer that the vehicle and goods correspond in all respects with the description in the temporary importation papers; and

(c) in the case of vehicles specified in paragraph (c) of sub-regulation(1), satisfy the proper officer that—

(i) his or her principal place of business is outside the Community;

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- (ii) the vehicle is registered outside the Community;
- (iii) the vehicle is owned and operated by a person whose principal place of business is outside the Community;
- (iv) the importation is taking place in the course of a journey that has begun and will end outside the Community; and
- (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside the Community.

(6) The guaranteeing association shall be allowed a period of one year as from the notification of non-discharge of the temporary importation papers, to furnish proof of the re-exportation of the vehicle or goods.

(7) Where proof is not furnished within the time allowed, under sub regulation (6), the guaranteeing association shall immediately pay the duty payable and the payment shall not be refundable after a period of one year from the date of the payment.

(8) A person importing a vehicle or goods under the provisions of this regulation shall—

- (a) before re-exportation produce the temporary importation papers and satisfy a proper officer that the vehicle or goods correspond with the description of the vehicle or goods; and
- (b) re-export the vehicle or goods during the validity of the temporary importation papers.

135.—(1) Where any person who is usually resident outside the Community intends to make a temporary stay in a Partner State, imports

- (a) any road vehicle, including trailers, or cycle, and their accessories, for his or her use during the visit; or

Procedure where temporary importation papers are not produced

- (b) any goods intended for his or her use, convenience or comfort while in a Partner State but not for consumption; or
  - (c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods, and does not produce temporary importation papers (*Carnet de Passage en Douane*, pass sheet or other similar importation documents), such vehicle and goods, shall be granted temporary free admission subject to compliance with the conditions contained in sub-regulation (2).
- (2) A person importing a vehicle or goods under this regulation shall—
- (a) at the time and place of importation, deposit with the proper officer a sum or security equal to the duty chargeable on the vehicle and goods in a Partner State;
  - (b) enter the vehicle or goods using Form C. 17;
  - (c) re-export the vehicle and goods within a period of fourteen days or such further period as the Commissioner may allow not exceeding three months; and
  - (d) in the case of vehicles specified in paragraph (c) of sub-regulation (1), the person shall satisfy the Commissioner that—
    - (i) his or her principal place of business is outside the Community;
    - (ii) the vehicle is registered outside the Community;
    - (iii) the vehicle is owned and operated by a person whose principal place of business is outside the Community;
    - (iv) the importation is taking place in the course of a journey that has begun and will end outside the Community; and

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- (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside the Community.

(3) A proper officer shall return a copy of the form signed and stamped by him or her to the importer who shall, on exportation of the vehicle or goods, deliver it to the proper officer at the place of exportation.

(4) Where an officer is satisfied that the vehicle and goods declared for exportation correspond in all particulars with the description in the form, and that they will be exported forthwith, the amount deposited shall be repaid to the importer who shall acknowledge receipt to the proper officer.

136.-(1) Where a person who is a resident in the COMESA or SADC or where there exists a bilateral or other agreement between a Partner State and any neighbouring country regarding any matter or field of activity, the implementation of which involves or includes the regular transfer to and from or between the countries of goods and person by motor vehicles or trailers for industrial, commercial or other purposes, the provisions of regulation 135 (2) shall not, subject to sub-regulation (2) of this regulation, apply to such motor vehicles or trailers.

Exemptions  
to the rule  
in  
regulation  
135.

(2) Where any person who is usually resident outside the Community intends to engage in any business involving the transfer of goods or persons into the Community by motor vehicle or trailer for industrial, commercial or other purposes, he or she shall make an application to the Commissioner for the temporary importation of a motor vehicle or trailer using Form C 42.

(3) The Commissioner may grant temporary importation of a motor vehicle or trailer on such conditions as he or she may impose.

137. Where a person who is resident in the Community intends to use his or her motor vehicle in another Partner State, he or she shall be allowed to use the motor vehicle without the production of temporary importation documents (*Carnet de Passage en Douane*, pass sheet, or other similar documents) and without the making of a deposit as required

Vehicles  
from one  
Partner  
State to  
another

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by regulation 135 for a period not exceeding three months, where the person—

- (a) at the time and port or place of entry makes and delivers to the proper officer a declaration in duplicate using Form C. 42, one of which shall be duly signed and stamped and returned to the owner;
- (b) at the time and port or place of exit produces the vehicle to the proper officer and delivers to the proper officer the owner's copy of the declaration in Form. C. 42;
- (c) exits the vehicle within fourteen days, or such further period not exceeding three months as the proper officer may allow, from the date of entry.

Restrictions  
on user of  
motor  
vehicles  
temporarily  
imported

138.—(1) A motor vehicle imported into the Community under regulations 132, 133 or 134 shall not be—

- (a) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the Commissioner or
- (b) used within the Community for the transport of persons for remuneration or of goods, other than the *bona fide* personal possessions of the owner and his or her passengers, either free or for remuneration.

(2) The conditions prescribed under sub regulation (1)(b) of this regulation shall not apply to the motor vehicles imported under regulation 132(1) (c) and 135(1) (c).

### *Duty drawback*

Conditions  
for duty  
drawback

139. —(1) A person who intends to claim duty drawback shall register with the Commissioner and shall provide particulars and supporting documents as the Commissioner may require.

(2) An exporter or his or her agent shall fill the rate of yield where applicable in the notification Form C 40, which may be used to determine the duty drawback co-efficient.

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(3) The claim for duty-drawback shall be in Form C. 41 and shall be accompanied by—

- (a) an original copy of the commercial invoice;
- (b) the packing list;
- (c) a signed claim form bearing the printed personal names of the authorized offices of the exporter or agent; and
- (d) any other documents the Commissioner may require.

(4) Duty drawback shall not be granted on tax exempt materials used in the production of exports.

140. Duty drawback shall be payable according to the actual quantity of goods exported, or shipped for use as stores, or used as prescribed as the case may be.

Basis of  
duty  
drawback.  
Conditions  
of  
granting  
duty  
drawback.

141. Duty draw back shall be granted under the following conditions

- (a) that the goods are not prohibited by any law from being exported or put on board any aircraft or vessel for use as stores; and
- (b) that the goods have been entered and the relative invoice deposited with the proper officer.

142. Duty drawback shall not be allowed on any goods —

When  
duty  
drawback  
is not  
allowed

- (a) unless such goods were exported unused in the original packages in which they were imported, or unless the contents were unpacked and repacked in other packages by authority and under supervision of a proper officer;
- (b) unless the proper officer is satisfied that the particulars of goods are identical with the particulars contained in the entries, invoices and other documents relating to the goods;
- (c) which were damaged or spoilt before exportation;

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- (d) unless such goods were produced to the proper officer for examination at the approved place of examination prior to exportation and also, where required, on board the aircraft or vessel on which they are to be exported, or used as stores;
- (e) unless the goods are exported or shipped for use as stores, within twelve months from the date of the payment of duty;
- (f) unless the proper officer certifies on the export entry that the goods have been exported or shipped for use as stores;
- (g) unless the person claiming drawback on the goods entered for exportation produces, if required, within the time allowed by the proper officer, a certificate in respect of the landing of such goods from the competent authority at the port or place of discharge.

*Remission or refund*

Remission  
or refund  
of duty on  
abandoned  
goods

143.—(1) Where in accordance with section 16 of the Act, an owner of any goods subject to Customs control intends to abandon the goods to the Customs, the owner shall apply to the Commissioner in writing for abandonment of the goods.

(2) Where the Commissioner allows the abandonment, the owner may apply to the Commissioner for remission or refund of duty using Form C.44.

Remission  
of duty on  
goods lost  
or  
destroyed  
by  
accident

144. Where in accordance with section 141 of the Act, any person claims a remission of duty on any goods lost or destroyed by accident, he or she shall apply in writing to the Commissioner, and submit proof of the loss or destruction.

*Rebate*

Rebate of  
duty on  
damaged  
goods.

145. Where in accordance with section 142 of the Act, any person claims a rebate of the duty payable on any imported goods, damaged before the goods are delivered out of Customs control, he or she shall submit to the proper officer an application for the rebate using Form C. 45, together with any evidence the proper officer may require.

*Refund*

146.—(1) Where in accordance with section 143 of the Act, an owner of any goods wishes to return the goods to the seller or destroy them under Customs supervision, the owner shall notify the proper officer accordingly and submit such evidence as the proper officer may require.

Refund where goods returned to seller.

(2) A refund shall not be allowed on any goods to which sub-regulation (1) applies —

- (a) unless the person claiming the refund enters the goods for exportation using Form C.17, at the port of exportation and submits the claim within twelve months of the date of payment of duty, using Form C. 46;
- (b) unless the goods are repacked for exportation, under the authority and supervision of the proper officer;
- (c) where the goods are damaged after being delivered out of Customs control;
- (d) where after importation, the goods are used, except as provided in paragraph (b) or exposed for sale, within the Community;
- (e) unless the goods are produced to the proper officer for examination and where required, at the approved place of examination prior to exportation and on board the aircraft or vessel on which they are to be exported;
- (f) unless the goods are exported within twelve months from the date of payment of duty;
- (g) unless the proper officer certifies on the export entry that the goods have been exported; and
- (h) unless the person claiming refund on the goods entered for exportation, produces, where required, within the time allowed by the proper officer, a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

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Refund of duty on damaged, pillaged, or destroyed goods

147. Where, in accordance with section 144 of the Act, any person claims a refund of duty which is paid on any goods which are damaged or pillaged during voyage or which are damaged or destroyed while subject to Customs control, he or she shall submit to the proper officer an application for the refund using Form C. 45, and submit proof of the damage, pillage or destruction as the proper officer may require.

Refund of duty paid in error and of deposit or cancellation of bond given as security

148.-(1) A person claiming a refund of any duty that is overpaid or paid in error shall submit to the proper officer at the place where the duty was paid, an application using Form C. 46, together with any evidence of overpayment or payment in error as the proper officer may require.

(2) Notwithstanding any provisions to the contrary in these Regulations, a person who claims a refund of any deposit or requests cancellation of any bond given by way of security under Part IX of the Act, shall submit to the proper officer at the place where the deposit is made or security is given, an application using Form C. 30, together with any evidence of compliance with the provisions of the Act that necessitated payment of a deposit or giving of the security as the proper officer may require.

(3) Where the Commissioner is satisfied that the non-production of satisfactory proof of compliance in respect of any part of an undertaking given is due to circumstances beyond the control of the person entering into an undertaking, the Commissioner may refund to that person any amount of the deposit made, appropriate to that part of the undertaking in respect of which the proof is produced or release that person from the obligations of any bond in so far as it concerns that part.

PART XII  
CUSTOMS AGENTS

Application for licence as Customs agent

149. (1) An application for a licence as a Customs agent under section 145 of the Act, shall be made to the Commissioner using Form C.24.

(2) An application fee of ten dollars shall be paid for the application referred to in sub-regulation (1).

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150. (1) An applicant for licence as a Customs agent shall –

(a) have an established office, the physical location of which shall be indicated in the licence application form for customs verification purposes;

(b) indicate the bankers in the application;

(c) submit the following–

(i) memorandum and articles of association of the company;

(ii) certificate of registration of the company;

(iii) Tax Identification Numbers of the company and the directors;

(iv) copies of identity cards, passports or other forms of identification of the directors and staff proposed to directly handle or sign customs documents; and

(v) recent passport size photographs of directors and staff duly certified by a Notary Public or a Commissioner for Oaths

(2) A licensee shall inform the Commissioner of any change in directors, bankers, staff and location within thirty days of the change.

151 (1). Where an application for a licence is approved, the applicant shall pay a licence fee of four hundred dollars and execute a security bond using Form CB. 11 in such sum as the Commissioner may require.

(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

(3) The licence shall be in Form C 25.

152. A person who in any way operates as, or claims to be, a Customs agent without a valid licence issued under these Regulations, commits an offence.

Conditions  
for  
licensing  
Customs  
agents

Payment  
of fees  
and  
execution  
of security  
bond

Penalty  
for  
operating  
without  
licence

PART XIII  
MANUFACTURING UNDER BOND

Licence  
for bonded  
factory.

153.-(1) An application to license premises as a bonded factory shall be made to the Commissioner, using Form C.22.

(2) The application under sub-regulation (1) shall be accompanied by a plan of the premises and its situation in relation to other premises and thoroughfares.

(3) The Commissioner may issue a licence for a bonded factory where the Commissioner is satisfied that the situation and construction of the premises and the accommodation in the premises, is suitable for use as a bonded factory.

(4) A licence for a bonded factory shall be in Form.C.23.

Licence  
fee

154 -(1) The annual licence fee for a bonded factory shall be one thousand five hundred dollars.

(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

Bonds for  
bonded  
factories

155. A licensee of a bonded factory shall execute a bond using Form. CB. 6.

Alterations  
to bonded  
factories

156. (1) A person shall not make any alterations to any bonded factory without the written permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Death etc.  
of licensee  
or surety  
to be  
reported

157.-(1) The death of a licensee of a bonded factory, the commencement of proceedings of bankruptcy against a licensee or any other change in the circumstances, which renders a licensee unable to honor the bond, shall be reported immediately to the Commissioner, by the surety of the licensee.

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(2) The death of a surety of a bonded factory or the commencement of proceedings against a surety or any other change in the circumstances which renders the surety unable to honor the bond shall be reported immediately to the Commissioner, by the licensee.

158.-(1) A bonded factory shall be distinguished by a number.

Bonded  
factories  
to be  
numbered

(2) The words "Customs Bonded Factory" and the number allocated to a customs bonded factory shall be clearly marked on the principal entrance to the customs bonded factory or in any other place as the proper officer shall approve and shall be removed when the customs bonded factory ceases to be licensed as such.

(3) A person who contravenes this regulation commits an offence and is liable to a fine of five hundred dollars.

159.-(1) All manufactured goods shall be recorded in a register.

Record of  
manufactured  
goods

(2) The goods to which sub-regulation (1) applies shall be stored in the "Manufactured Goods Stock Room" until they are delivered for exportation, removed to another bonded factory or dealt with as the Commissioner may allow.

160. Where a bonded factory is closed, any goods remaining in the bonded factory shall be entered within thirty days under another customs procedure, as the Commissioner may direct.

Goods to  
be  
removed  
when  
bonded  
factory is  
closed

161. Imported goods for use in manufacture under bond shall be entered at the port of entry using Form C.17.

Entry of  
goods for  
manufacture  
under  
bond

162 (1) Goods entered for manufacture under bond, and goods entered for removal from a bonded factory to another, shall be consigned to the care of the proper officer at the bonded factory at which they are to be used for manufacture and the cargo receipt and other relevant documents shall be conspicuously marked, "under bond".

Consigning  
goods  
used in  
manufacture  
under  
bond

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(2) On receipt of goods in a bonded factory, the proper officer shall take an account of the particulars of the goods, whether or not any account was previously taken and shall enter the account of the particulars in a receipts and deliveries register.

(3) On receipt of goods in a bonded factory, the licensee shall –

(a) record the imported goods in the imported machinery and materials register; and

(b) record locally obtained goods in the local machinery and materials register.

Licensee to submit returns

163.-(1) A licensee of a bonded factory shall submit a return of goods remaining in the bonded factory to the Commissioner, for the period up to the 30<sup>th</sup> day of June of each year.

(2) The return of goods referred to in sub regulation (1) shall be submitted to the Commissioner by the 31<sup>st</sup> day of July of the same year.

(3) A person who contravenes this regulation commits an offence.

Manner of dealing with wastes and rejects

164. (1) Wastes and rejects resulting from the manufacture of goods in a bonded factory shall be stored separately in the Wastes and Rejects Stock Room.

(2) A manufacturer of goods in a bonded factory shall enter particulars of the waste and rejects to which sub-regulation (1) applies, in a waste and reject register.

Entry of manufactured goods

165. Goods manufactured under bond for export or home consumption shall be entered using Form C. 17.

Treatment of manufactured goods on exportation

166.-(1) Delivery of manufactured goods from the Manufactured Goods Stock Room shall only be made in the presence of the proper officer after the goods are duly entered for exportation and the goods shall be transported directly to the port of final exportation in sealed vehicles, containers or boxes except in the case of exceptional loads as

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defined in regulation 104(6) or any special case otherwise authorized by the Commissioner.

(2) Goods intended for export shall be entered using Form C.17.

(3) A bond for the removal of goods from a bonded factory for exportation shall be executed using Form CB 4.

167.-(1) A licensee shall obtain a certificate of exportation from the proper officer at the port of exit on exportation or a certificate of receipt on removal to another bonded factory and the certificate shall be submitted to the proper officer at the bonded factory as proof of the exportation or removal within thirty days, from the date of entry of the goods or such further period as the proper officer may allow.

Certificate of export or certificate of receipt to be obtained

(2) A certificate of exportation or a certificate of receipt referred to in sub regulation (1) shall be in (Form C 17).

168. A manufacturer of goods in a bonded factory shall keep open for inspection by the proper officer, the registers referred to in this Part.

Registers

PART XIV  
EXPORT PROCESSING ZONES

169.-(1) Goods imported into an export processing zone shall be entered using Form C.17.

Control of goods entering the export processing zone

(2) An importer of goods to which sub-regulation (1) applies shall execute a security bond using Form CB 14.

(3) Goods to which sub-regulation (1) applies shall be –

(a) consigned to the proper officer in charge of the relevant export processing zone, in sealed containers, boxes or vehicles except in the case of exceptionally bulky loads which cannot be contained in such containers, boxes or vehicles;

(b) accompanied by a copy of Form C 17; and

(c) recorded in the receipt and deliveries register.

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(4) Goods imported into an export-processing zone shall be examined within the export-processing zone where the owner shall provide examination facilities.

(5) Notwithstanding sub-regulation (4), the Commissioner may on reasonable grounds direct a proper officer to carry out examination of the goods at the point of importation within the customs territory or before entry into the export processing zone.

(6) For the purposes of cancellation of a security bond, the proper officer shall return a copy of Form C.17 duly certified by him or her, to the owner, for presentation at the port of importation.

(7) Goods imported into the export-processing zone from the customs territory shall be entered in Form C 17.

Maintenance  
of stock  
records

170.-(1) An operator of an enterprise within an export processing zone shall maintain stock records of the raw materials and the finished products in a monthly return register of finished and semi-finished goods and a raw materials register or in any other approved manner.

(2) An operator of an enterprise within an export processing zone shall maintain stock control records and produce the records for inspection by a proper officer.

(3) Where, on inspection of the records and physical stocktaking, goods are found missing and an operator of an enterprise cannot give satisfactory explanation to the proper officer, the operator shall be liable to a penalty equivalent to twice the amount of duty payable on the missing goods.

(4) An operator of an enterprise within an export processing zone shall submit monthly returns on the stock held in the enterprise, to the proper officer in a prescribed manner, before the 15<sup>th</sup> day of the following month.

Exportation  
of goods  
from  
export  
processing  
zones.

171.-(1) Goods intended for export shall be entered using Form C.17.

(2) A bond for the removal of goods from an export processing zone to the port of exportation shall be executed using Form CB.1.

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(3) Goods to which sub-regulation (1) applies shall be produced to the proper officer for the purpose of examining and sealing of the container, box or vehicle in which the goods are contained.

(4) A copy of the entry made under sub-regulation (1) shall accompany the goods to the port of exportation within the Customs territory.

(5) The proper officer may, where the seals referred to in sub-regulation (3) are tampered with, or on any reasonable grounds, examine the goods at the port of exportation.

(6) The proper officer shall return a copy of Form C. 17 duly certified by him or her, as to the exportation of the goods, to the owner for presentation to the proper officer at the export processing zone, for the purpose of cancellation of the security bond.

(7) Goods exported to the Customs territory from the export processing zone shall be treated as if the goods were imported and shall be entered using Form C.17.

72. (1) Goods moved from one export processing zone to another export processing zone shall be entered using Form C.17.

(2) A security bond for the movement of goods from one export processing zone to another export processing zone shall be executed using Form CB.14.

(3) The proper officer shall return a copy of Form C.17 duly certified by him or her at the receiving export-processing zone to the owner, for presentation to the proper officer at the dispatching export-processing zone for the purpose of cancellation of the security bond.

(4) Where goods are intended to be removed from one enterprise to another enterprise, within the same export processing zone, the person in charge of the enterprise removing the goods shall inform the proper officer accordingly.

173.-(1) Plant, machinery and equipment may be removed for repair, servicing or maintenance, from an export processing zone to a Customs territory.

Movement  
of goods  
from one  
export  
processing  
zone to  
another,  
etc

Movement  
of plant,  
machinery,  
etc

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(2) The plant, machinery and equipment to which sub-regulation (1) applies shall be accorded temporary importation facilities in the Customs territory and shall be entered using Form C.17.

(3) A security bond may be executed in respect of the plant, machinery and equipment referred to in sub regulation 1, using Form CB.10.

Acceptance  
of general  
security  
bond

174. A security bond shall be furnished using Form CB.14 to cover movement of goods from one export processing zone to another or between the enterprises within a particular export processing zone, or between the export processing zones and the ports of importation or exportation.

Disposal  
and  
destruction of  
wastes

175.-(1) Disposal or destruction of wastes and residues resulting from a manufacturing process shall be carried out within an export processing zone under the supervision of the proper officer.

(2) Where proper facilities of disposal do not exist within the export-processing zone, the wastes may be destroyed in the customs territory on application to the proper officer.

(3) Upon the destruction of the wastes, the proper officer shall issue a certificate of destruction.

(4) Where wastes and rejects are sold in the Customs territory, the movement of the wastes or rejects shall be subject to the normal importation procedures in the customs territory.

(5) The licensee shall enter the wastes and rejects in the wastes and rejects register.

Search of  
personnel  
vehicles  
etc.,

176. Any person or vehicle entering or leaving an export processing zone may be searched by the proper officer.

Transportation  
of dutiable  
goods

177.-(1) Goods subject to customs control, entering or leaving an export processing zone shall be transported in sealed vehicles except -

(a) goods of exceptional loads of one or more heavy or bulky objects which because of weight, size or nature cannot

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normally be carried in a closed or sealed vehicle or transport unit and which can be so readily identified to the satisfaction of the proper officer; or

(b) goods authorized by the Commissioner.

(2) The vehicle referred to in sub regulation (1), shall have the following specifications—

(a) a place for storage of goods which shall be totally covered;

(b) where applicable, a door which shall be equipped with a facility for locking and sealing;

(c) iron grills fixed to the windows of the storage compartment of the vehicle; and

(d) a section for the driver which shall be separated from the storage area.

178.—(1) Small packages and samples may be transported in any vehicle, in locked boxes made of steel and sealed by Customs.

Transportation  
of small  
packages  
and  
samples

(2) The proper officer at an export processing zone may approve the use of lockable boxes where the proper officer is satisfied that the boxes are suitable for the transportation of dutiable goods.

(3) For the purposes of identification, lockable boxes shall be given serial numbers by the proper officer and the number and the name of the export processing zone enterprise shall be written on the lockable boxes in indelible ink.

PART XV  
FREEPORTS

179.— (1) All goods destined to a freeport through the Customs territory, shall be entered using Form C.17.

Control of  
goods  
entering  
the  
freeports

(2) A person conveying goods under sub-regulation (1) shall execute a security bond using Form CB 2.

(3) A declaration shall not be required by the Customs in respect of goods destined to a freeport directly from a foreign port where the information is already available on the documents accompanying the goods which may include commercial invoices, airway bills, bills of lading, dispatch notes, or any other simplified document identifying the goods.

(4) To control the circulation of goods, a freeport operator shall maintain proper records of the goods which may include registers, relevant declarations and computer records.

(5) Where goods are destined in a sealed container, box or vehicle, except in the case of exceptionally bulky goods which may not conveniently be contained in a container, box or vehicle, goods intended to be delivered to a freeport shall be consigned to the licensee operating the freeport.

(6) The proper officer may at any time enter the premises of a licensee within a freeport to examine any goods and may take measures necessary to prevent loss of revenue, including carrying out audits and physical verification of the goods.

(7) The proper officer may require a licensee to provide any information relevant to a licensee's operations within the freeport, as the proper officer may require.

(8) A person or a vehicle entering or leaving a freeport shall use designated entry and exit points and shall comply with the laid down security requirements including specified hours of business.

(9) The proper officer may carry out spot checks and search any person or vehicle entering or leaving a freeport.

(10) The proper officer shall return a duly certified copy of Form. C. 17 to the licensee for presentation at the port of importation.

(11) The proper officer shall record goods imported from the Customs territory to be used inside a freeport for consumption by the persons working in the freeport.

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180.-(1) A licensee of a freeport may only carry out those activities that are required to preserve goods, or to improve their packaging, preparation for shipment or marketable quality, without changing the character of the goods.

Permitted activities

(2) The activities referred to in sub-regulation (1) shall include warehousing and storage, labeling, packing and repacking, sorting, grading, cleaning and mixing, breaking bulk, simple assembly, and grouping of packages under Customs supervision.

(3) A licensee in a freeport shall not engage in the manufacturing or processing of goods.

181.-(1) Unless approved by the proper officer, goods shall not be transferred from one premise to another, within a freeport.

Removal of goods in a freeport

(2). Notwithstanding sub regulation (1), goods may be transferred within a freeport zone for commercial reasons or as ship or aircraft stores in accordance with the Customs laws.

(3). A licensee who intends to remove goods from a freeport shall enter the goods, in accordance with section 34 of the Act using Form C.

17(4) Retail trade shall not be carried out in a freeport.

182. (1) Goods which constitute a hazard or which require special installations shall be admitted to specially designed installations in a freeport.

Hazardous, deteriorated goods

(2) The proper officer may on application and at the expense of a licensee reassess the value of goods which deteriorate or are destroyed in a freeport and the licensee shall be liable to pay duty at the rate in force at the time of importation.

(3) Where the proper officer is satisfied that a licensee is responsible for the deterioration or destruction of the goods, the application referred to in sub-regulation (2) shall not be allowed and the licensee shall be liable to pay duty at the rates in force at the time of importation.

(4) Where a licensee intends to destroy any goods, he or she shall apply to the proper officer and the goods may be destroyed or disposed of in such manner as the Commissioner may direct.

183.-(1) A licensee whose license expires or is revoked shall not remove goods from the freeport unless he or she satisfies the Commissioner that all duties payable in respect of such goods have been paid.

(2) Goods left in a freeport by a licensee whose license expires, or is revoked, shall within thirty days of the expiry or revocation of the license be re-exported or be entered for home consumption.

(3) Goods which remain in a freeport after the period provided for under sub-regulation (1) shall be deemed to be abandoned and shall be disposed of in such manner as the Commissioner may direct.

184.-(1) A licensee shall submit to the proper officer a monthly return of goods remaining in the freeport, in the prescribed manner, on or before the tenth day of the following month.

(2) Where a freeport is closed, a licensee shall be given such time as the Commissioner may determine, to remove his or her goods to another freeport zone or to place them under another Customs procedure.

PART XVI

INWARD AND OUTWARD PROCESSING

*Inward processing*

185.-(1) An application for authorization of inward processing shall be made to the Commissioner in the Partner State where the processing operation is to be carried out, using Form C 16.

(2) Where more than one Partner States is involved, the application shall be submitted to the Commissioner in the Partner State where the applicant's main accounts are kept and where at least part of the processing is carried out.

(3) The application detailing the intended inward processing shall be made in advance, prior to importation of the goods which are subject to the process.

Application for authorization of inward processing

Licensee to submit returns.

Goods not to be removed

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186.-(1) Authorization for inward processing shall be granted where—

Authoriza-  
tion of  
inward  
processing.

- (a) the applicant offers the necessary guarantee for the proper conduct of the operation;
- (b) the administrative arrangements and supervision of the process are not disproportionate to the economic needs of the applicant;
- (c) the applicant is established in the Community except where imports of a non commercial nature are involved;
- (d) the imported goods can be identified in the processed products or compliance with the conditions for the use of equivalent goods can be verified; and
- (e) security under any customs procedure is provided.

(2) The authorization shall be granted—

- (a) in Form C.16;
- (b) by acceptance of the customs declaration where the economic conditions are deemed to be fulfilled and no use of equivalent goods or single authorization is involved; or
- (c) by letter or electronic mail or a modification of any existing authorization where the application concerns a renewal or modification.

187.-(1) Goods imported for inward processing shall be entered in Form C.17 on production of —

Entry and  
examina-  
tion of  
goods

- (a) original inward processing authorization;
- (b) original invoices where applicable; and
- (c) other supporting documents.

(2) The proper officer shall require an authorized person to produce the goods for examination at the port of entry or at the place of processing before release for inward processing.

Maintenance of records

188. A person authorized for inward processing shall provide mechanisms needed to monitor the operation and keep the records of the inward processing activities which shall indicate—

- (a) the description and quantities of goods entered;
- (b) the date of importation;
- (c) details of the processing;
- (d) the correct calculations of any import duties and taxes which may be payable;
- (e) the quantity of waste, scrap or by- products;
- (f) the compensating products obtained; and
- (g) the rate of yield.

Duty relief for inward processing

189. The Commissioner may grant duty relief by -

- (a) the suspension system, under which the import duty payable is suspended at importation; or
- (b) the drawback system, where the import duty is paid on importation and reclaimed on subsequent exportation of the processed goods.

Termination procedure

190. Inward processing procedure shall be terminated upon—

- (a) re-exportation of the compensating products in one or more consignments;
- (b) re- exportation of the products in the state of importation;

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- (c) loss of goods where the compensating products are exported, provided that the loss is duly established to the satisfaction of the Commissioner;
- (d) release of compensating products for home consumption;
- (e) entering the compensating products under a suspensive procedure such as; customs warehousing, temporary importation, processing under Customs control, inward processing or transit; or
- (f) the compensating products being placed in a free zone.

191. Where goods placed under inward processing are entered for home consumption as compensatory products or goods in an unaltered state or where for any other reasons import duty is payable, the import duty shall be computed on the basis of the nature, quantity, customs value and duty rates applicable to goods placed under inward processing at the time they were entered for inward processing.

Import  
duties

*Outward processing*

192.-(1) An application for authorization for outward processing shall be made to the Commissioner using Form C 16.

Application  
for  
authoriza-  
tion

(2) The application shall give details of the intended outward processing and shall be made in advance, prior to exportation of the goods which are subject to the process.

193.-(1) The authorization for outward processing referred to in regulation 192 shall be granted where—

Authoriza-  
tion of  
outward  
processing

- (a) the applicant is established in the Community;
- (b) the exported goods can be identified in the processed products to be re-imported; and
- (c) the compensating product will be a direct result of the goods exported for outward processing.

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(2) The authorization shall be granted—

- (a) using Form C.16;
- (b) by acceptance of the customs declaration; or
- (c) by letter or electronic mail or a modification of any existing authorization where the application is for a renewal or modification.

Entry and  
examina-  
tion of  
goods

194.—(1) Goods for outward processing shall be entered using Form C 17 on production of an original outward processing authorization and any other supporting documents.

(2) The proper officer shall require the authorized person to produce the goods entered for outward processing, for examination.

Mainte-  
nance of  
records

195. A person authorized for outward processing shall keep all records of the outward processing and the records shall indicate—

- (a) the description and quantities of goods entered;
- (b) the date of exportation;
- (c) details of the processing;
- (d) the compensating products obtainable, and
- (e) the rate of yield.

PART XVII

SETTLEMENT OF CASES BY THE COMMISSIONER

Request  
for  
settlement  
of cases  
under Part  
XVIII  
of the Act

196. A request for settlement of a case under Part XVIII of the Act shall be made to the Commissioner using Form C. 40.

PART XVIII

MISCELLANEOUS PROVISIONS

Declaration  
to be  
made and  
particulars  
to be  
supplied

197.—(1) An importer of goods liable to duty *ad valorem* or at an alternative specific rate shall, at the time of making an entry, produce in respect of the goods a declaration using Form C. 48 together with the invoices in his or her possession, relating to the goods.

(2) The declaration in Form C. 48 shall include all the particulars of the goods as detailed in the invoices produced and any other particulars of goods that are liable to duty at a specific rate or exempt or which are free of duty.

(3) The importer shall furnish, in such form as the proper officer may direct, such further particulars, as the proper officer may deem necessary for a correct valuation of the goods.

198. The proper officer may require an owner, or any person concerned with the importation, exportation, carriage coastwise, manufacture, purchase or sale of goods, to produce at the premises of the owner or the person concerned with the importation or at any other place the Commissioner may require, all or any books of account or any other documents relating to the importation, exportation, carriage coastwise, manufacture, purchase or sale of the goods.

Production of books of account and other documents

199. Where, in accordance with section 107 of the Act, security may be accepted to cover any other transaction, the wordings of the forms prescribed in the First Schedule to these Regulations may be varied to cover the transaction.

General bonds

200. A notice of seizure of any aircraft, vessel, vehicle, goods or things shall be in the Form C. 49.

Seizure notice

201. Where any reference is made in these Regulations to the number of a form, it shall be construed as a reference to the form bearing that number in the First Schedule to these Regulations.

Forms

202.—(1) Where in any customs form or other document, a person is required to furnish certain particulars, the particulars shall be printed, typed or written indelibly and legibly.

Particulars on forms

(2) An alteration on a form or document made prior to its acceptance shall be made in such manner as to leave the error as well as the alteration legible and the alteration shall be initialed and dated by the person who makes it.

203. An officer may refuse to accept or act upon any form or document submitted to him or her unless the requirements of the Act in relation to the document are duly observed.

Incorrect form may not be accepted

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Persons  
requiring  
copy of  
entry

204. Where the person entering any goods requires a copy of the entry, he or she shall present to the proper officer an additional copy marked "importer's copy" or "exporter's copy", as the case may be.

Amendment  
of forms

205. The Council may, by order published in the Gazette--

(a) amend any form in the First Schedule to these Regulations; and

(b) specify the form or any other document required or authorized for the purposes of the Act.

Notice of  
sale

206. Public notice shall be given of a sale by posting the notice in a conspicuous place at the customs premises, at the port or place, where the sale is to be held, in such manner as the Commissioner may deem fit.

Conditions  
of sale

207.-(1) Goods may be sold by the customs either by public auction or by private treaty.

(2) The purchase money shall be paid on the acceptance of a bid or private treaty.

(3) Any special conditions attached to any lot of goods offered for sale shall be brought to the notice of the purchasers before the bidding commences, and any purchaser who makes a bid after the notice shall be deemed to accept the conditions as announced by the auctioneer.

(4) The purchase price for goods at a public auction shall include the duty payable in respect to the goods.

(5) The Commissioner may determine the reserve price in respect of any lot of goods that are offered for sale.

(6) Customs shall not give warrant on the quality, quantity, packaging condition or any other particulars of the goods offered for sale.

(7) A non-refundable deposit of twenty five *per cent* of the bid price shall be paid in cash at the fall of the hammer, and the balance shall be

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backed by a bank guarantee or paid by a banker's cheque within forty eight hours after the sale.

(8) Where the balance due under sub regulation (7) is not paid as specified, the bid shall lapse and the lot in respect of which the balance is outstanding shall be re-offered for sale at the next auction.

(9) Goods purchased at an auction shall be removed from the warehouse within three days and where the purchaser fails to remove the goods, he or she shall be liable to pay the warehouse rent and any other charges with effect from the date of sale up to the date of removal.

(10) Where the goods referred to in sub regulation (9) are not removed from the warehouse by the date of the next public auction, they may be re-offered for sale at that auction and the original purchaser may claim a refund of the purchase price less—

- (a) the non-refundable deposit paid under sub-regulation (7);
- (b) the rent and charges due, in respect of the warehouse; and
- (c) the difference between the first and second prices, where the latter is lower than the original purchase price.

(11) Customs shall not be responsible for any damage that occurs to goods during their removal from the warehouse by the purchaser, or his or her servants or agents.

(12) Any goods which remain in a warehouse after sale under this regulation shall remain in the warehouse at the purchaser's risk.

208. Any person entitled to receive the balance, if any, of the proceeds of a Customs sale, shall, within twelve months from the date of the sale, apply to the proper officer using Form C.50 and produce to the satisfaction of that officer proof of his or her title to the balance.

Surplus  
proceeds  
of sale

209. In lieu of providing food to any officer stationed on board a vessel or aircraft in accordance with section 152 of the Act, a master may pay an allowance as determined by the Commissioner.

Allowance  
in lieu of  
food to  
officers  
stationed  
on vessels

*East African Community Customs Management*

Licensing of transporters, vessels and vehicles for conveying goods under customs control

210.-(1) An application for a licence for a transporter, vessel or vehicle for conveying goods under customs control under section 244 of the Act shall be made using Form C. 44.

(2) A Transporter shall be licenced by the Commissioner using Form C.19

(3) Goods that are subject to Customs control may only be conveyed by a vessel or vehicle licenced by the Commissioner for that purpose under section 244 of the Act, using Form C.45.

(4) The Commissioner may –

(a) grant a licence upon conditions he or she may deem fit; or

(b) refuse to issue a licence or revoke an existing licence.

Licence fee for vessel.

211.-(1) Where an application for a licence for a vehicle or vessel is approved, the applicant shall –

(a) pay the licence fee prescribed by the Commissioner;

(b) execute a security bond using Form CB. 12 in such amount as the Commissioner may require.

(2) For the purposes of this regulation, a vehicle or vessel excludes any vehicle or vessel owned by a Government of a Partner State when used in the service of the Government.

One licence may be issued

212. The Commissioner may issue one licence and may accept a single form of security in respect of all vehicles and vessels belonging to, or in the use of, the same owner.

Unlicensed vessels not allowed alongside.

213.-(1) An unlicensed vessel shall not go, or remain alongside, or approach, within fifty metres of, any vessel, except with the permission of the proper officer and subject to such conditions as he or she may impose.

(2) A person who contravenes this regulation commits an offence.

Sealing of hatches of vessels.

214.-(1) Except with the written permission of the proper officer, and subject to such conditions as he or she may impose, a licensed vessel

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fitted with hatches shall not be used or employed for the conveyance of any warehoused goods, goods under drawback, dutiable goods intended for transshipment, restricted goods, or such other goods as the Commissioner may determine, unless the hatches can be securely locked and sealed by Customs.

(2) A person who contravenes this regulation commits an offence.

215. A person who commits an offence under these Regulations for which no specific penalty is provided shall be liable to a fine not exceeding five thousand dollars. Penalty

216. The services and certificates in the first column of table 2 shall be performed or issued by Customs to the public, for which fees in the second column shall be paid. Fees for services to the public

Table 2

Service or certificate	Fees
(a) Certification of a copy of any document	US \$ 5.00
(b) Issuance of a landing certificate, for each original entry in which goods are entered	US \$ 10.00
(c) Transshipment	US \$ 10.00
(d) Transfer of ownership	US \$ 10.00
(e) Issuance of certificate of weight for a consignment	US \$ 5.00
(f) Approval of alterations in the marks, numbers or other particulars in any document submitted to Customs, other than an inward manifest	US \$ 5.00
(g) Cancellation of entries	US \$ 10.00
(h) Issuance or certification of any other certificate or document issued by Customs	US \$ 5.00
(i) Amendment of an inward report	US \$ 10.00

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Expiry  
and  
renewal of  
licenses

217. A license issued under these Regulations shall expire on the 31<sup>st</sup> day of December of the year of issuance and may on application be renewed by the Council.

Vessel etc.  
to bear  
distingu-  
ishing  
number

218.-(1) Each vessel, aircraft or vehicle shall bear a distinguishing number allotted to it by the proper officer.

(2) A number or name under which a vessel, vehicle or aircraft is registered in accordance with the provisions of any other written law in a Partner State may be deemed to be the number allotted to it for the purpose of these Regulations.

Power of  
the  
Commi-  
ssioner to  
grant or  
refuse a  
licence

219.-(1) The Commissioner may grant or refuse to grant, suspend or revoke a licence or may revoke an existing licence and shall give reasons for the refusal, suspension or revocation.

(2) The Commissioner upon granting a licence may attach to that licence such conditions as he or she may deem fit.

## East African Community Customs Management

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### SCHEDULE I

Form No.

- C. 1 – Overtime Request.
- C. 2 – Report inward/outward of Vessels.
- C. 3 – Parcels List – Vessels.
- C. 4 – General Declaration – Aircraft.
- C. 5 – Cargo Manifest – Aircraft.
- C. 6 – Passenger List/Manifest.
- C. 7 – Declaration and Advice of Consumable on Board Vessels.
- C. 8 – Declaration of Consumable Stores Aboard Aircraft.
- C. 9 – Crew Declaration Form.
- C.10 – Application to Break Bulk prior to making report and to unload goods prior to entry.
- C.11 – Application to Amend - \*Inward Report/Outward Manifest.
- C.12 – Cargo Manifest – Vehicles (\*Inward/Outward).
- C.13 – Application to proceed to a sufferance Wharf or other unapproved place.
- C.14 – Landing Certificate.
- C.15 – Application for Release of Perishables or other goods prior to payment of duty.
- C.16 – Application for \*Inward/Outward Processing.
- C.17A – Single Administrative Document – ASYCUDA.
- C.17B – Single Administrative Document (SAD – SIMBA (Cont.)).
- C.17B – Single Administrative Document (SAD – SIMBA (Cont..))
- C.18 – Certificate of Clearance.
- C.19 – Licence for the Transporter.
- C.20 – Request to repack warehoused goods.
- C.21 – Request to transfer ownership of warehoused goods.
- C.22 – Application for Licence of premises to be used as a \*bonded warehouse/factory/internal container depot (ICD).
- C.23 – Licence for \*Private/General Bonded Warehouse/Factory/ICD.
- C.24 – Application for Customs Agents License for the year.
- C.25 – Customs Agent's Licence.
- C.26 – Application to ship goods prior to entry.
- C.27 – Application to reload goods unloaded in error.
- C.28 – Application to ship stores.
- C.29 – Application to transfer stores of aircraft or vessel.
- C.30 – Application for Refund of Deposit/Cancellation of Bond.
- C.31 – Transire.
- C.32 – Vehicle/Vessel Licence for conveying transit goods.
- C.33 – Certificate of approval for Licensed Motor Vehicles/Vehicles from COMESA/SADC.
- C.34 – Duty Drawback rate of yield notification form.
- C.35 – Duty Drawback – Debenture/Claim form.

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- C.36 – Temporary importation of road vehicles from COMESA, SADC and Countries with Bilateral Arrangements with the Partner States.
- C.37 – Application for a \*Remission or refund or import duty on abandoned goods.
- C.38 – Application for \*Rebate/Refund on \* Damaged/pillaged/destroyed goods.
- C.39 – Other Refunds – Miscellaneous.
- C.40 – Request for settlement of case.
- C.41 – Declaration of particulars relating to customs value.
- C.42 – Notice of seizure.
- C.43 – Application for payment of proceeds of sale of goods.
- C.44 – Application for licensing vessels/vehicle for conveyance of goods under customs control.
- C.45 – Vehicle/Vessel Licence for conveying goods under customs control.
- CB1 – Bond for delivery of perishable or other goods prior to payment of duties/taxes.
- CB2 – Bond for removal of goods from one port of place to be examined and entered at another port or place.
- CB3 – Bond for the warehousing of goods or removal or warehoused goods.
- CB4 – Bond for Exportation.
- CB5 – Bond for shipment of stores.
- CB6 – General bond for security of warehoused goods.
- CB7 – Bond for goods to be shipped prior to entry.
- CB8 – Transit Bond.
- CB9 – Transshipment Bond.
- CB10 – Bond for the re-exportation of imported goods delivered without payment of duty.
- CB11 – Bond for Customs Agents.
- CB12 – Bond for the conveyance of goods subject to customs control.
- CB13 – General bond for ensuring compliance with customs laws and securing duties on goods deposited into an inland container depot (ICD).
- CB14 – Bond for removal of goods to/from export processing zone.

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EAST AFRICAN COMMUNITY

**C1  
CUSTOMS**

Regulation 5 (1)

**OVERTIME REQUEST**

To The Proper Officer	Port / Place..... Country ..... Date..... Serial No.....
-----------------------	---

Permission is requested for an officer to work overtime as below, at  
 .....(Place)

I/We\* undertake to pay overtime charges

Date	From (Time)	To (Time)	Nature and extent of work proposed and particulars of aircraft, vessel or vehicle.

Name and signature of applicant.....

Address..... Date .....

\*Approved/Not approved:

Name ..... Rank.....

Signature ..... Date..... Time .....

**FOR OFFICIAL USE**

Name(s) of Assigned Staff	Staff Identity No.
.....	.....
.....	.....
.....	.....

.....  
 Proper Officer Date

C.2

CUSTOMS

Regulations 11(1), 20(1), 21, 88, 110, 112(2)

EAST AFRICAN COMMUNITY

\*REPORT INWARD / OUTWARD OF VESSELS

Rotation No. .... Country .....

Date of landing/departure ..... Country .....

Name of Vessel ..... Nationality and Port of Registration .....

Net registered tonnage ..... Port of destination ..... Country .....

Name of master ..... Number of crew ..... officers. }  
 Seamen. }

Agent's Name ..... PIN / TIN .....

<p>I declare that the particulars in the inwards Report of my vessel and her lading are true to the best of my knowledge and belief, that the inward manifest consists of _____ pages and that I have not broken bulk or delivered any goods out of the vessel since departure from _____</p> <p>Date of Arrival ..... Master or Agent .....</p>	<p>I declare that the outward manifest consisting of _____ pages contains a true account of all goods shipped and that the particulars of the vessel and the cargo are correct to the best of my knowledge and belief.</p> <p>Date of departure ..... Master or Agent .....</p>
<p>Signed and declared this ..... day of ..... 20... in my presence                  ..... Proper Officer</p>	

CARGO MANIFEST

Bill of Lading No.	Marks and Nos.	Number and description of packages.	Description of goods..	Measurement and or weight on bill of lading.	Consignee / consignor	Destination	For Customs use

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N.B:

1. Indicate Total No. of Bills of Lading .....
2. All pages of the cargo manifest must be numbered.

Page ..... of .....

**Note**

"The above noted cargo is hereby reported for discharge at .....(place).

cargo remaining \*On board/in Transit/for Transhipment/for re-exportation is ..... Tons"

\*Delete whichever is inapplicable



**EAST AFRICAN COMMUNITY**

**Regulations 12(1)(2), 109(1)(2)(3)(4)**

**GENERAL DECLARATION – AIRCRAFT**

*(Inward/Outward\*)*

Owner or Operator ..... Nationality and Registration ..... Departure from ..... (Place and Country)	Flight No. .... Date ..... Arrival at ..... (Place and Country)
--	---

**FLIGHT ROUTING**

("Place" column always to list origin, every en-route stop and destination)

Place	Total Number of Crew	Number of Passengers	Cargo
		<b>Departure Place :</b> Embarking ..... Transit on same flight ..... <b>Arrival Place:</b> Disembarking ..... Transit on same flight .....	

**DECLARATION OF HEALTH**

Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight.

Any other conditions on board which may lead to the spread of disease.

Details of each disinsecting or sanitary treatment (place, date, time, method) during the flight.  
 If no disinsecting has been carried out during the flight, give details of most recent disinfecting

.....

.....  
 Sign. Crew member concerned

I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on this flight.

.....  
 Signature  
 Authorised Agent or Pilot-in-Command

\* Delete whichever is inapplicable

CARGO MANIFEST – AIRCRAFT

Regulations 12(2), 20(1), 21,109(3) (4)110,111(2)

Owner or Operator.....			Flight No..... Date.....			
Aircraft..... <i>(Registration Marks and Nationality)</i>						
Port of Loading..... <i>(Place and Country)</i>			Port of Unloading..... <i>(Place and Country)</i>			
Airway Bill No	Marks and Numbers on Packages	Number and Type of Packages	Description of Goods	Gross Weight	For Use by Owner or Operator Only	For Official Use Only

Prepared by .....

Page ..... of ..... pages

- NB
1. Indicate Total No of Bills of Lading .....
  2. All pages of the cargo manifest must be numbered .....

Page ..... of .....

**Note:**  
 "The above noted cargo is hereby reported for discharged at .....(Place).  
 Cargo remaining \*On board/in transit/for transshipment/for re-exportation is ..... tons"  
 \*Delete whichever is inapplicable

East African Community Customs Management

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EAST AFRICAN COMMUNITY

C.7  
CUSTOMS

Regulation 15(1) (b)

**DECLARATION AND ADVICE OF CONSUMABLE STORES ON BOARD VESSELS**

Port of ..... Country ..... Rotation No. .... Vessel .....

ARTICLE	Master's Declaration on Arrival	FOR OFFICIAL USE ONLY				
		IN-PORT		ADVICE ON SAILING		
		Stores Consumed ex. F.102	Total issues to Crew	Stores under Seal	Sea Issue to Passengers	Crew Stores under Seal
Cigarettes No.						
Cigar No.						
Tobacco Prod. Kg.						
Playing Cards Pkt.						
Ale Lts						
Beer Lts						
Stout Lts						
Brandy Lts						
Whisky Lts						
Rum Lts						
Gin Lts						
Spirits, Other Lts						
Liqueurs Lts						
Sparkling Wines Lts						
Champagne Lts						
Still Wines Lts						
Bulk Wines Lts						
Vermouth Lts						
Perfumed Spirit Lts						
Cider Lts						
Other Lts						

I, ..... certify that the particulars in column 2 above are true and correct statement of all the above mentioned consumable stores other than articles included in the Crew declaration form on board the above vessel.

The amount of duties / taxes due on any such stores consumed on board (as stated in column 3 above) and on any deficiency which cannot be accounted for to the satisfaction of the Proper Officer of Customs will be paid by me/the Agents

.....  
Master Date

Satisfied with Report of Stores: Proper Officer ..... Date .....

TO: Proper Officer Port of .....  
The quantities and description of stores in columns (5), (6) and (7) above are correctly enumerated and those secured under seal are sealed with No. ....  
Next issue of stores due on .....  
Proper officer ..... Date .....

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**C.8  
CUSTOMS  
Regulation 12 (2) (b)**

**DECLARATON OF CONSUMABLE STORES ABOARD AIRCRAFT**

Registration No. ....			Flight No. ....		
The following is a true account of the under mentioned stores aboard the Aircraft at the time of arrival at ..... (Airport.) .....(Country)					
Article	Units of Packing	Quantity	Article		
Cigarettes			<b>Wines:</b>	Unit of Packing	Quantity
Cigars			Red		
Tobacco			White		
Beer			Sparkling		
Brandy			Champagne		
Whisky			Vermouth		
Gin			Others		
Rum					
Spirits					
Liquors					
Other					
Date of arrival..... Master .....					
Satisfied with Report of Stores ..... Proper Officer					
NEW STORES SHIPPED AND GENERAL REMARKS:          ..... Proper Officer					

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**C.9  
CUSTOMS**

Regulations 15(1) (c), (2)( c)

**CREW DECLARATION FORM**

Aircraft / Vessel: ..... From: ..... Date of Arrival:.....

**Notice to Master and Officers and Crew** of aircraft/vessels regarding goods brought as their private property from outside the Community

This form must be completed in readiness to be handed over to the Proper Officer who first visits the aircraft/vessel. It must be signed by each member of the crew (including the Master and Officers), who must state next his signature the total quantity of dutiable articles in his possession including those which may have been handed in for sealing up on arrival. If he has nothing he must state "Nil".

All articles acquired abroad or during the voyage must be declared.

Any articles or property of any member of the Crew found in the aircraft/vessel and not declared will be liable to forfeiture and the owner will be liable to prosecution.

Members of a Crew who remain on an aircraft/vessel during his stay in port may be allowed under certain conditions to retain in their possession for their own use on board small quantities of tobacco, spirits, and other dutiable goods. Such goods **MUST NOT BE LANDED** without the authority of a Proper Officer.

To the Proper Officer, Port of .....

We the undersigned Master, Officers and members of the Crew of the ..... from ..... declare that we have in our possession, respectively, as our private property, the quantities of goods, AND NO MORE. We severally undertake that none of the goods shall be landed without authority of the Proper Officer.

Name and Signature	Tobacco Grms.	Cigars No	Cigarettes No	Spirit Litres	Quantity or Number and Description of Other Goods	For Official Use

(If any member of the Crew is unable to sign his name/finger print, should be witnessed by a responsible officer of the aircraft/vessel)

I ..... certify that the foregoing form(s) numbered..... contain(s) the names of all the officers and Crew of this aircraft/vessel and to the best of my knowledge and belief give(s) details of all the goods other than the duly reported surplus stores, brought to this country as their private effects.

When more than one form is required they should be fastened together and numbered consecutively; and the Master's certificate need only be given on the last.

Date ..... Master .....

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EAST AFRICAN COMMUNITY

C10  
CUSTOMS

Regulation 22

APPLICATION TO BREAK BULK PRIOR TO MAKING REPORT AND TO UNLOAD  
GOODS PRIOR TO ENTRY

To The Proper Officer,  at.....	Rotation No: .....
Aircraft / Vessel .....	Date.....
	From .....
<p>I request for permission to –</p> <p>(a) break bulk prior to making report of my aircraft or vessel;</p> <p>(b) unload the cargo of my aircraft/vessel before such cargo has been entered.</p> <p>..... Master or Agent</p> <p>Authorised/Not Authorised* -</p> <p>..... Proper Officer                      Date</p> <p><b>NOTE:</b> Permission to break bulk prior to making report is not necessary in the case of a vessel of two hundred and fifty tons register or more.</p> <p>* Delete whichever is inapplicable</p>	

C11  
CUSTOMS

EAST AFRICAN COMMUNITY

Regulation 110

APPLICATION TO AMEND \*INWARD REPORT/OUTWARD MANIFEST

*Aircraft/Vessel..... (Registration and Nationality)		*Bill of Lading/Air way Bill No		Rotation No. ....
Date of Report.....				Port of.....
				Country .....
				Date .....20.....
*Consignor/Consignee				
Permission is requested to amend the Inward *Report/Outward Manifest of the *aircraft/vessel by adding/deducting* the under-mentioned packages or change of destination or change of ownership, which *I/We declare *was/not *landed/exported *in/from .....or the destination or ownership is changed for the reasons stated hereunder:.....				
Reasons.....				
Marks and Numbers		Total No. and kind of packages.....		As per B/L or AWB
				Weight (Kg) M <sup>3</sup>
		Description of Goods		*Destination/Owner
.....				
Master or Agent				
Date.....20.....				
Amendment * accepted/not accepted				
..... Proper Officer				

\* Delete whichever is inapplicable

EAST AFRICAN COMMUNITY

C.12  
CUSTOMS

**Regulations 29 (2), 103(2), 212**  
**CARGO MANIFEST-VEHICLES**  
(\*Inward/Outward)

To the Proper Officer,		Rotation No.....		
Port of.....	Country.....	Date.....20.....		
Vehicle Registration Number. ....				
Name of Owner. ....				
Address.....				
*Arrived from/Destined to.....				
*Date of Arrival/Departure.....20.....				
Marks and Numbers	No. Of Packages	Description of Goods	Weight (Kg)	Consignor/Consignee

I declare that the particulars contained in this report are true to the best of my knowledge and belief.

Name and Signature of \*Owner/Driver.....

Signed and declared this .....day of .....20..... in my presence.

.....  
Proper Officer

**\* Delete whichever is inapplicable**

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C.13  
CUSTOMS

Regulations 30, 90

APPLICATION TO PROCEED TO A SUFFERANCE WHARF OR  
OTHER UNAPPROVED PLACE

To the Proper Officer	Rotation No. ....
Port of .....	Country.....
Permission is requested for the *aircraft/vessel.....	
to proceed to .....	
at ..... a.m./p.m. on the..... day of..... 20.....	
for the purpose of loading/unloading cargo.	
Reasons	
.....	
.....	
I undertake to pay all expenses including tallying, escorting and oversee the	
said *aircraft/vessel, its stores and cargo.	
Date ..... 20.....	Master or Agent
The above request is granted subject to the observance of the following	
conditions in addition to those provided in the Customs laws:	
.....	
.....	
.....	
.....	
Proper Officer	Date .....

\* Delete whichever is inapplicable

*East African Community Customs Management*

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C.14  
CUSTOMS

Regulation 38

**LANDING CERTIFICATE**

Port of arrival.....		Country.....		
This is to certify that the under-mentioned goods were landed from				
*Aircraft/Vessel/Vehicle. .... which arrived from.....				
on the ..... day of .....20.....				
Marks and Numbers	Number and Description of Packages	Description of goods	Weight or quantity	Observations
Date.....20.....		..... Proper Officer		

*\* Delete whichever is inapplicable*

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C.15  
CUSTOMS

Regulation 49 (1)

APPLICATION FOR RELEASE OF PERISHABLES OR OTHER GOODS PRIOR TO  
PAYMENT OF DUTY

To The Proper Officer, at.....	Port ..... Date .....20.....
I request permission to remove, the under-mentioned goods imported in aircraft/vessel/vehicle.....on .....20..... prior to payment of duties and other taxes.	
Marks and numbers.....	
Number and description of packages.....	
Description of goods..	
Value in dollars.....	
..... <i>Importer/Agent.</i>	
<b>RELEASE APPROVED</b>	
*Bond given on CB1. NO. .... /Cash Deposited on Receipt.....	
Dated.....20.....	
..... Proper officer.	
Released.....	
Signature	
Stamp of releasing officer.	

*\*\*Delete whichever is inapplicable*

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C16  
CUSTOMS

Regulations 185(1), 186(2) (a), 192(1), 193(2) (a)  
APPLICATION FOR \*INWARD/OUTWARD PROCESSING

Company Name	Date
Postal Address	*TIN/PIN
Telephone No	Country of* export/Import
*Fax Number & Email Address	Date of *Import/Export
Physical Location	
Goods description	H.S CODE
	Quantity of *Import/Export
	Value *Import/Export
<b>DETAILS OF PROCESSING</b>	
Applicant	*Approved/Not Approved
Signature.....	Commissioner.....
	Signature.....
	Date.....

\*Delete whichever is inapplicable

# East African Community Customs Management

C17 A

**EAST AFRICAN COMMUNITY**

**SINGLE ADMINISTRATIVE DOCUMENT - ASYCUDA** Regulations 39, 89, 104, 105

**CUSTOMS**

1. Exporter/Consignor Name & Address  PINTIN		1. Declaration Type		A. Processing/Clearance Office		Registration Number & Date	
		3. Pages		4. Manifest Number		Assessment Number & Date	
		5. No. of Items		6. No. Pkgs		Receipt Number & Date	
8. Importer/Consignee Name & Address  PINTIN		7. Declarant Reference Number					
		9. City of Last Consignment (if Dest)		11. Trading Country Code		12, 13	
		15. Country of Export		15a. CE Code	16	17. Country of Destination Code	
14. Declarant /Agent Name & Address  PINTIN		20. Delivery Terms Code Place					
		22. Currency Code		Total Invoice Value		23. Exchange Rate	24. Nat of Trans
		28 A Financial and Banking Data					
18. Voyage/light/Vehicle or/CVR Number		19. Cntr	Bank Name		Branch Code		
21. Identity, Date & Nationality of Means of Transport at border		Terms of Payment					Guarantee/Bond Security No
25. Border/Frontier Mode of Transport		26	27. Place of discharge		28 B Valuation Note		
29. Office of entry/exit Code		30. Location of goods		External Freight Charges	Currency Code	Insurance	Currency Code
31. Packages & Description of Goods		32. Item No		33. Commodity Code		Specification Code	
Marks & Numbers		34. Country of Origin Code	35. Gross Weight (Kgs)		36. Preference Code		
Number of Packages		Type of packaging	37. CPC	38. Net Weight (Kgs)		39	
Container No(s)		40. Preceding Document Reference / AWB/ BL/RCN/Shipping Order					
Description of goods		41. Supplementary Quantity/Units	42. Item Invoice Price		43. Valuation Method		
44. Add Inform / Docs / Cert & Auth.		a	b	45			
Control No.		46. Customs Value					
Additional Information/Attached Documents (IDF NO)		48. Account/Prepayment Acc Number		48. Warehouse Code	Period in Waise (Days)		
47. Calculations of Duties/Taxes		GRAND TOTAL PAYABLE /DEFERRED FOR ENTRY					
Duty/Tax Type		Duty/Tax Base	Rate	Amount	MOP		
Duties and Taxes		Other Charges					
Guarantee/Deferral/Bond Amount		TOTAL PAYABLE					
Total		USD					
60 Declaration		FOR OFFICIAL USE.					
I/We ..... the undersigned, being the Importer/ Exporter/Agent do hereby declare that the information declared on this entry is true and complete and accept fully the conditions and requirements attached to the use of CPC declared therein, and comply with the provisions of the Customs Management Act.		Proper Officer (Date Stamp/Name/Signature)					
Signature & Official Stamp ..... Tel No .....							
Declared at ..... this Day of ..... (Month) ..... (Year) .....							

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**CUSTOMS C 17 A (Cont.) Pg ..... of .....**

<b>11. Packages &amp; Description of Goods</b>					32 Item No.	33 Commodity Code <span style="float: right;">Specification Code</span>				
Marks & Numbers										
Number of Packages: <span style="float: right;">Type of packaging</span>										
Container No(s)										
Description of goods										
<b>4. Add Inform / Docs / Cert &amp; Auth.</b>										
Control No					41 Supplementary Quantity/Units a                      b		42 Item Invoice Price		43 Valuation Method	
Additional Information/Attached Documents					44 Customs Value <span style="float: right;">45</span>					
<b>31. Packages &amp; Description of Goods</b>					32 Item No.	33 Commodity Code <span style="float: right;">Specification Code</span>				
Marks & Numbers										
Number of Packages: <span style="float: right;">Type of packaging</span>										
Container No(s)										
Description of goods										
<b>4. Add Inform / Docs / Cert &amp; Auth.</b>										
Control No					41 Supplementary Quantity/Units a                      b		42 Item Invoice Price		43 Valuation Method	
Additional Information/Attached Documents					44 Customs Value <span style="float: right;">45</span>					
<b>31. Packages &amp; Description of Goods</b>					32 Item No.	33 Commodity Code <span style="float: right;">Specification Code</span>				
Marks & Numbers										
Number of Packages: <span style="float: right;">Type of packaging</span>										
Container No(s)										
Description of goods										
<b>4. Add Inform / Docs / Cert &amp; Auth.</b>										
Control No					41 Supplementary Quantity/Units a                      b		42 Item Invoice Price		43 Valuation Method	
Additional Information/Attached Documents					44 Customs Value <span style="float: right;">45</span>					
<b>47. Calculations of Duties/Taxes</b>										
Duty/Tax Type	Duty/Tax Base	Rate	Amount	MOP	Duty/Tax Type	Duty/Tax Base	Rate	Amount	MOP	
Total on 1 <sup>st</sup> Item (This Page)					Total on 2 <sup>nd</sup> Item (This Page)					
Duty/Tax Type	Duty/Tax Base	Rate	Amount	MOP	Duty/Tax Type	Amount			MOP	
Total on 3 <sup>rd</sup> Item (This Page)					<b>GRAND TOTAL (ALL PAGES)</b>					

# East African Community Customs Management

EAST AFRICAN COMMUNITY  
CUSTOMS

C.17 B  
Regulations 39, 89, 104, 105

## SINGLE ADMINISTRATIVE DOCUMENT (SAD) - SIMBA

Page 1 of .....

1. Importer / Consignor		2. Processing Office		3. Frontier office		4. Regime code		<b>FOR OFFICIAL USE</b> Entry Number and Date			
		5. Voyage/Flight/Vehicle No		6. Date of arrival/departure							
		7. Manifest Number		8. AWMBL/RCN No		9. Country of Consignment					
10. Importer / Consignee		11. Ctry of last Consign / 1 <sup>st</sup> Dest		12. Country of final Destination		13. Port of Destination					
		14. Place of discharge/Loading		15. Mode of transport		16. Nationality of Transport					
		17. Vehicle owner/Driver		18. Seal Number(s)		19. Country of Transit					
		20. Total Number of Items		21. Total Packages		22. Total Gross Weight					
23. Declarant / Agent		24. Taxation of Goods		25. Warehouse code		26. Period in Warehouse/Transit					
		27. Valuation method		28. Total F.O.B Value		29. Terms of Delivery					
		30. Terms of Payment		31. Account Number		32. Bank / Branch Reference					
		33. Bond Security Number		34. Bond/Cash Amount		35. Total Freight					
36. Total Insurance		37. Total Other Charges		38. Total Customs Value		39. Other information					
		Declarant Ref. No									
Item	(a) Shipping Marks & Nos/Container Nos		(c) Commodity code		(d) C.P.C.		(e) Gross Weight		(f) Net Weight		
	(b) Goods Description		(g) 1 <sup>st</sup> Supp Qty		(h) Units 1 <sup>st</sup> Supp Qty		(i) 2nd Supp Qty		(j) Units 2 <sup>nd</sup> Supp Qty		
			(k) Type of packaging		(l) No. Packages		(m) Country of Origin		(n) Preference code		
	(o) License Number		(p) License Value / Qty		(q) Value/Qty Deducted		(r) FOB Value		(s) Freight		
	(t) Other Charges		(u) Currency Code		(v) Exchange Rate		(x) CII Value		(y) Customs Value		
41. REVENUE INFORMATION							43. Attached documents		44. Preceding Documents Ref		
(aa) Tax Type		(ab) Tax Base / Value		(ac) Rate		(ad) Tax Due		45a. Code			
								45b. Number			
							(ae) Total Tax due on this item				
46. SUMMARY TOTALS								47. Other Charges			
								47a. Code			
								47b. Amount			
This Page											
Other Pages											
Totals											
48. Grand Totals (Duties, Taxes and Other charges)							<b>FOR OFFICIAL USE</b>				
49. Declaration  I/We, the undersigned of (Company name) Being the Agent/Principal of (Importer/Exporter) do hereby declare that the information and particulars declared herein are true and complete.  Signature and Stamp Place Tel/Fax							PROPER OFFICER		CASH/CHEQUE Amount Paid		
									Receipt Number and Date  Cashier's Signature and Stamp		

## East African Community Customs Management

EAST AFRICAN COMMUNITY

SINGLE ADMINISTRATIVE DOCUMENT (SAD - SIMBA (Cont))

C.17 B (Cont.)  
CUSTOMS  
Page ..... of .....

Item	41 (a) Shipping Marks & Nos /Container Nos	(c) Commodity code	(d) C P C	(e) Gross Weight	(f) Net Weight
	(b) Goods Description	(g) 1 <sup>st</sup> Supp Qty	(h) Units 1 <sup>st</sup> Supp Qty	(i) 2 <sup>nd</sup> Supp Qty	(j) Units 2 <sup>nd</sup> Supp Qty
		(k) Type of packaging	(l) No. Packages	(m) Country of Origin	(n) Preference code
	(o) License Number	(p) License Value / Qty	(q) Value/Qty Deducted	(r) FOB Value	(s) Freight
	(u) Other Charges	(v) Currency Code	(w) Exchange Rate	(x) CIF Value	(y) Customs Value
<b>42 REVENUE INFORMATION</b>					
	(aa) Tax Type	(bb) Tax Base	(cc) Rate	(dd) Tax Due	43 Attached documents 43a Code 43b Number
	i				44 Preceding Documents Ref
	ii				
	iii				
	iv				
	v			(ee) Tax due on this item	
Item	41 (a) Shipping Marks & Nos /Container Nos	(c) Commodity code	(d) C P C	(e) Gross Weight	(f) Net Weight
	(b) Goods Description	(g) 1 <sup>st</sup> Supp Qty	(h) Units 1 <sup>st</sup> Supp Qty	(i) 2 <sup>nd</sup> Supp Qty	(j) Units 2 <sup>nd</sup> Supp Qty
		(k) Type of packaging	(l) No. Packages	(m) Country of Origin	(n) Preference code
	(o) License Number	(p) License Value / Qty	(q) Value/Qty Deducted	(r) FOB Value	(s) Freight
	(u) Other Charges	(v) Currency Code	(w) Exchange Rate	(x) CIF Value	(y) Customs Value
<b>42 REVENUE INFORMATION</b>					
	(aa) Tax Type	(bb) Tax Base	(cc) Rate	(dd) Tax Due	43 Attached documents 43a Code 43b Number
	i				44 Preceding Documents Ref
	ii				
	iii				
	iv				
	v			(ee) Tax due on this item	
Item	41 (a) Shipping Marks & Nos /Container Nos	(c) Commodity code	(d) C P C	(e) Gross Weight	(f) Net Weight
	(b) Goods Description	(g) 1 <sup>st</sup> Supp Qty	(h) Units 1 <sup>st</sup> Supp Qty	(i) 2 <sup>nd</sup> Supp Qty	(j) Units 2 <sup>nd</sup> Supp Qty
		(k) Type of packaging	(l) No. Packages	(m) Country of Origin	(n) Preference code
	(o) License Number	(p) License Value / Qty	(q) Value/Qty Deducted	(r) FOB Value	(s) Freight
	(u) Other Charges	(v) Currency Code	(w) Exchange Rate	(x) CIF Value	(y) Customs Value
<b>42 REVENUE INFORMATION</b>					
	(aa) Tax Type	(bb) Tax Base	(cc) Rate	(dd) Tax Due	43 Attached documents 43a Code 43b Number
	i				44 Preceding Documents Ref
	ii				
	iii				
	iv				
	v			(ee) Tax due on this item	
<b>43 SUMMARY TOTALS</b>					
	i	ii	iii	iv	v
	This Page				
	Other Pages				
	Totals				



*East African Community Customs Management*

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EAST AFRICAN COMMUNITY

C.19  
CUSTOMS  
Regulation 210(2)

LICENCE FOR THE TRASPORTER

Subject to the observance by the Licensee of the provisions of the East African Community Customs Management Act and the conditions prescribed herein, a License is hereby granted to.....PIN/TIN..... of..... from..... until the 31<sup>st</sup> December, for the conveyance of goods under Customs control in the Partner States.

.....  
Commissioner

Fees paid dollars.....

Receipt No. .... dated..... at.....

C.20  
CUSTOMS

EAST AFRICAN COMMUNITY

**Regulation 70 (1) (2)**

**REQUEST TO REPACK WAREHOUSED GOODS**

To The Commissioner		at		Country	Date
Permission is requested to re-pack the under mentioned goods deposited in					
Warehouse situated at					
<b>PARTICULARS RELATED TO WAREHOUSED GOODS</b>					
Warehouse Register	Importing aircraft or vessel or vehicle	Rotation No	Entry No. & Date	Date of warehousing	
Number	Page				
<b>PARTICULARS OF WAREHOUSED GOODS TO BE REPACKED</b>					
PACKAGES		Description of Goods			
Marks and Numbers	Number and Description	Details of Final Packaging			
Owner					
Permission to repack granted subject to the following conditions:					
Date		20		Commissioner.	
Re-packed under supervision.					
Date		20		Proper Officer	
I certify that the original transaction recorded in warehousing Register No. .... has been closed					
and a new account opened in Register No. ....		Page		Page	
Proper Officer					

*\*Delete whichever is inapplicable*

**EAST AFRICAN COMMUNITY**

**C. 21  
CUSTOMS**

**Regulation 71**

**REQUEST TO TRANSFER OWNERSHIP OF WAREHOUSED GOODS**

To The Commissioner.	
At .....	(Place) Date .....
Permission is requested to transfer ownership of the under-mentioned goods which are deposited in Bonded Warehouse No. .... to M/s ..... of .....	
..... *Owner /Authorised Agent	
WAREHOUSE DETAILS	DESCRIPTION OF GOODS
Entry No.	
Date warehoused	
Owner	
Register ref.	
Marks and Numbers of packages	
Quantity to be transferred	
Permission *granted/not granted .....	
..... Commissioner	
<b>CERTIFICATE OF ACCEPTANCE</b>	
I ..... of ..... hereby certify that as from this date I am the owner of the above-mentioned goods and I undertake to pay all duties, rents and charges due and accruing thereon.	
Date ..... Signed by Transferee or his Agent. ....	
Noted in Warehouse Register No. ....	Page. .... Date .....
..... Proper Officer	

*\*Delete whichever is inapplicable*

# East African Community Customs Management

**EAST AFRICAN COMMUNITY**

**C. 22  
CUSTOMS**

Regulations 57(1), 74(1)

**APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A \*BONDED WAREHOUSE /FACTORY/INTERNAL CONTAINER DEPOT (ICD)**

**PART I**

1. Name of applicant ..... PIN/TIN .....  
Registered address .....  
If Renewal state bonded warehouse/factory number (where applicable) .....
2. Form of business \*sole proprietorship/a partnership/limited company (attach certified copies of certificate of incorporation, memorandum and articles of association) .....
3. Particulars of \*owners/directors/partners. (Names, occupation, nationalities and percentage of shares held) .....
4. Other business currently engaged in by your \* sole proprietorship partnership/company (Registered name physical and postal address) .....
5. Are you/your employees conversant with the Customs procedures? \*YES/NO  
(a) If yes, give name(s) of your employee(s) who will be stationed in the premises to be licensed stating the experience in Customs procedures .....
- (b) If no, what steps do you/your employee(s) intend to take to acquire the necessary know-how in the Customs procedures? .....
6. Name(s) of Bankers .....
7. Authorised share capital/business capital in dollars .....
8. Paid up capital .....
9. Has your application for a license ever been rejected? \*YES/NO  
if "yes" state reasons .....
10. If warehouse state whether for general or private use .....
11. The estimated amount of Import Duty, VAT and any other tax chargeable on goods likely to be warehoused or to be in the factory at any one time (USD) .....
12. Name of proposed securities .....
13. PARTICULARS OF PREMISES  
(a) Whether a room or rooms or an entire building .....
- (b) Where situated .....
- (c) How bounded .....
- (d) Of what material built .....
- (e) Dimensions .....
- (f) Doors .....
- (g) Windows .....
- (h) How doors fastened .....
- (i) How windows fastened .....
- (j) Ventilation .....
- (k) How secured .....
- (l) If there is an upper storey, for what purpose is it used? .....
- (m) Are your procedures computerized? .....

NOTE:- Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

14 I hereby declare that the above particulars are true and correct.

Signed: \_\_\_\_\_ Title \_\_\_\_\_ Date: \_\_\_\_\_

**PART II – For Official Use**

\*Recommended/Not recommended \_\_\_\_\_  
\*Approved/Not Approved \_\_\_\_\_  
Proper Officer \_\_\_\_\_  
Commissioner \_\_\_\_\_

\* Delete whichever is inapplicable

**EAST AFRICAN COMMUNITY**

**NOTES**

1. Any late application must be submitted with a non-refundable application fee of (USD)..... which is not a guarantee for issue of a license.
2. New applicants will be required to produce evidence of citizenship of shareholders (or partners), business registration and other documents of association. Failure to do so may disqualify the applicant.
3. Giving of false or incorrect information renders the applicant liable to prosecution.

*\* Delete whichever is inapplicable*

Regulations 57(1), 74(1)

APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A \*BONDED WAREHOUSE /FACTORY/INTERNAL CONTAINER DEPOT (ICD)

PART I

1. Name of applicant..... PIN/TIN.....  
Registered address.....  
If Renewal state bonded warehouse/factory number (where applicable).....
2. Form of business \*sole proprietorship/a partnership/limited company (attach certified copies of certificate of incorporation, memorandum and articles of association)  
.....  
.....
3. Particulars of \*owners/directors/partners; (Names, occupation, nationalities and percentage of shares held)  
.....  
.....  
.....  
.....  
.....
4. Other business currently engaged in by your \* sole proprietorship partnership/company (Registered name physical and postal address) .....  
.....  
.....
5. Are you/your employees conversant with the Customs procedures? \*YES/NO.....  
(a) If yes, give name(s) of your employee(s) who will be stationed in the premises to be licensed stating the experience in Customs procedures  
.....  
.....  
(b) If no, what steps do you/your employee(s) intend to take to acquire the necessary know-how in the Customs procedures? .....  
.....
6. Name(s) of Bankers .....
7. Authorised share capital/business capital in dollars .....
8. Paid up capital. ....
9. Has your application for a license ever been rejected? \*YES/NO.....  
if "yes" state reasons .....

\* Delete whichever is inapplicable

*East African Community Customs Management*

**EAST AFRICAN COMMUNITY**

**CUSTOMS**

10. If warehouse state whether for general or private use.....
11. The estimated amount of Import Duty, VAT and any other tax chargeable on goods likely to be warehoused or to be in the factory at any one time (USD).....
12. Name of proposed securities .....
13. PARTICULARS OF PREMISES
- (a) Whether a room or rooms or an entire building .....
  - (b) Where situated. ....
  - (c) How bounded .....
  - (d) Of what material built. ....
  - (e) Dimensions .....
  - (f) Doors. ....
  - (g) Windows. ....
  - (h) How doors fastened. ....
  - (i) How windows fastened. ....
  - (j) Ventilation. ....
  - (k) How secured. ....
  - (l) If there is an upper storey, for what purpose is it used? .....
  - (m) Are your procedures computerized? .....

**NOTE:-** Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

14. I hereby declare that the above particulars are true and correct.

Signed. .... Title ..... Date. ....

**PART II – For Official Use**

\*Recommended/Not recommended .....

*Proper Officer*

\*Approved/Not Approved. ....

*Commissioner*

**NOTES**

1. Any late application must be submitted with a non-refundable application fee of (USD)..... which is not a guarantee for issue of a license.
2. New applicants will be required to produce evidence of citizenship of shareholders (or partners), business registration and other documents of association. Failure to do so may disqualify the applicant.
3. Giving of false or incorrect information renders the applicant liable to prosecution.

\* *Delete whichever is inapplicable*

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C. 23  
CUSTOMS

Regulations 57 (5), 74(4), 153(4)

LICENCE FOR \*PRIVATE/GENERAL BONDED WAREHOUSE / FACTORY / ICD

Name of (Warehouse/Factory/ICD) .....

Warehouse/Factory/ICD number ..... License number .....

Subject to the provisions of the Act, the aforementioned Warehouse/Factory/ICD situated at .....

is hereby licensed as a \*bonded private/general warehouse/Factory/ICD for the deposit of .....

**NOTE:**

1. This license is not transferable.
2. Change in the production and business structure of the Company including change in shareholders/partners and their share holding position *or the ratio in which profit is shared* must be notified to the Commissioner within one month of the date of change.

Dated ..... and valid up to the 31<sup>st</sup> December, 20.....

.....  
Commissioner

Licence Fee (USD) ..... Receipt No. .... date.....

*\*Delete whichever is inapplicable*

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C.24  
CUSTOMS

Regulation 149 (1)

APPLICATION FOR CUSTOMS AGENTS LICENSE FOR THE YEAR.....

1. Name of applicant..... PIN/TIN .....
  - Registered Address.....
  - Street/Road..... Plot No..... Tel. No.....
  2. State whether your business is a \*Sole proprietorship/ Partnership/ Limited Company .....
  3. Names, Occupations, Nationalities of Directors/Partners, percentage of shares held .....
  4. State any other businesses currently being run by your \*partnership/company (State registered name, and address).....
  5. State whether \*New application or Renewal .....
  6. If renewal, state when first licensed as a Customs Agent .....
  7. Previous License Number and where issued .....
  8. (a) Do you have experience in the clearance of goods through Customs? \* YES/NO .....
  - (b) If YES, give name(s) of persons/employee(s) with experience in Customs clearance procedures, stating the period of gained experience in each case .....
  - (c) If NO, what steps do you intend to take to acquire the necessary know how in Customs clearance procedures? .....
  9. Names of Bankers .....
  10. Authorised Capital of the Company (USD) .....
  11. Paid up Capital (USD).....
  12. Names and the ranks of employees and their citizenship: .....
  13. Have you ever had to appeal to be licensed?. \*YES / NO. ....
  14. If YES give reasons .....
- I hereby declare that the above particulars are true and correct.*
- Signed..... Title..... Date.....
- NB: - If the space provided is insufficient, please attach a separate sheet*

*\*Delete whichever is inapplicable*

**EAST AFRICAN COMMUNITY**

**Regulation 151(3)**

**CUSTOMS AGENT'S LICENCE**

Licence Number.....

Pursuant to the provisions of the East African Community Customs Management Act, M/S.....Of.....PIN/TIN ..... operation at (Physical Address)..... are hereby authorised to act as General/Transit agents in East Africa subject to the following conditions:

1. The Licensees shall faithfully and un-corruply perform their duties to the satisfaction of the Commissioner and shall operate from the premises indicated hereon.
2. This licence may be revoked, suspended or cancelled at any time in the manner provided for by the Regulations.
3. The Licensees shall comply with the Provisions and Regulations of the Act there under.
4. For the purposes of East African Community Customs Management Act, the licensees shall be personally liable for the payment of any duties to which such goods are liable and for the performance of all acts in respect of such goods which the owner thereof is required to perform under the Act.

The sum of money prescribed in the BOND FOR CUSTOMS AGENTS LICENCE shall be forfeited if any of the proceeding conditions is violated.

Dated this ..... day of ..... 20..... and valid up to the 31<sup>st</sup> of December 20.....

.....  
Commissioner

I/We hereby undertake to comply with the conditions stated herein accordingly.

.....  
Date ..... Customs Agent's Seal and Signature

Fees USD ..... Paid vide Receipt No. .... Date .....

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C.26  
CUSTOMS

Regulation 94 (1)

**APPLICATION TO SHIP GOODS PRIOR TO ENTRY**

Rotation No. ....

Port of .....

Country .....

\*I/We, the undersigned, request permission to ship prior to entry the following goods by the \*aircraft/vessel ..... on or about the ..... day of ..... 20.....

**PARTICULARS OF GOODS**

Packages:

Marks and numbers .....

Number and description .....

Description of goods .....

Weight or quantity .....

Value in dollars .....

Name and address of consignee .....

Destination of goods .....

\*I/We declare that the above particulars are true and \*I/we undertake to furnish the necessary entry and pay the duty due, if any, on the above-mentioned goods within ninety-six hours of the departure of the aircraft or vessel.

Date ..... 20.....

Exporter

Bond in force/Cash deposit in dollars.....

\*Approved/Not approved

Date ..... 20.....

Proper Officer

*\*Delete whichever is inapplicable*

C. 27  
CUSTOMS

Regulation 95(1)

APPLICATION TO RELOAD GOODS UNLOADED IN ERROR

To the Proper Officer,		<i>For Official Use</i>	
		Rotation No. ....	
		Date .....	
Permission is hereby requested to reload into *aircraft/vessel ..... lying at ..... the following goods unloaded there from in error.			
Marks and numbers of packages	Description of goods		
	Master		
Permission is granted subject to the following conditions:	Received on board the above-mentioned goods		
.....	Master		
.....	Date .....		
Proper Officer			

\*Delete whichever is inapplicable

APPLICATION TO SHIP STORES

To the Proper Officer,	<i>For Official Use</i> Port of ..... Country ..... Form No. ....		
I request permission to ship the under mentioned stores on the aircraft/vessel ..... ..... bound for ..... Crew (Officers) ..... (Seamen) ..... Passengers ..... Probable duration of voyage ..... days.			
HS CODE	Net Quantity (State Units)	Description of Goods	Value in dollars
..... <i>Master</i>		Date ....., 20.....	
*APPROVED/NOT APPROVED ..... <i>Proper Officer</i>			
		Date ....., 20.....	

East African Community Customs Management

C. 29  
CUSTOMS

EAST AFRICAN COMMUNITY  
APPLICATION TO TRANSFER STORES OF AIRCRAFT OR VESSEL

To the Proper Officer,		For Official Use Rotation No. ....	
*I/We, .....		having furnished a bond security dated .....	
In the sum of .....		dollars, hereby request permission to transfer the following stores from the	
*Aircraft/vessel .....		to the *aircraft/vessel.....	
Marks and numbers of packages	Description of goods		
.....	.....		
.....	.....		
.....	Date .....		
*Approved/Not Approved		Date .....	
.....		.....	
Proper Officer		.....	
Date .....	.....		
I have received the above-mentioned stores and I undertake that they will not be taken into use without the express permission of the Commissioner until the *aircraft/vessel has left .....			
.....	.....		
Master	Date .....		
.....	Aircraft/Vessel .....		
Shipped:		.....	
Date .....	Proper Officer		

\*Delete whichever is inapplicable

EAST AFRICAN COMMUNITY

C30  
CUSTOMS  
Regulations 104(16), 148 (2)

APPLICATION FOR REFUND OF DEPOSIT/CANCELLATION OF BOND

Port of ..... Country ..... \*Voucher No / Bond security No. ....

CLAIMANT: Name and Address .....

Entry No / Date	No. of packages	Description of goods	Quantity	Value (USD)	Amount deposited	Amount : (a) of bond or (b) allocated against general bond.

DETAILS OF RE-EXPORTATION OR PERFORMANCE OF UNDERTAKING

Entry No / Date	No. of packages	Description of goods	Quantity	Value (USD)	Place and Date of re-exportation or performance of undertaking
			Total		

I hereby certify that the above particulars are correct, that the goods have been correctly dealt with, in the period of ..... Months allowed by the Proper Officer.

\* I claim a refund of USD ..... paid by me *vide* Receipt No. .... date .....

\* I request cancellation of the amount of USD ..... given under Bond security No. .... dated .....

Place ..... Date .....

.....  
Owner or Agent

\*Delete whichever is inapplicable

East African Community Customs Management

EAST AFRICAN COMMUNITY

C30  
CUSTOMS

For Official Use Only

(a) Refund of USD ..... Authorized.

Checked and endorsed on entry

.....  
*Refund Officer*

Date .....

Received this ..... Day ..... Month..... Year ..... The sum of USD (in figures).....

(in words ) Dollars ..... in payment of the claim above.

Date .....

.....  
Signature of Authorized receiver

(b) Check and noted on entry. Adjustment of security made on line No.....in Bond Allocation Register No. ....

.....  
*Checking Officer*

.....  
*Proper Office*

Date.....

*East African Community Customs Management*

*\*Delete whichever is inapplicable*

TRANSIRE

Port of .....		Country .....		Serial No .....	Date .....	
*Flight/Voyage/Vehicle Rotation No.	Net registered tonnage	Port and Country of registration		Name of Master	Number of Crew	Port of discharge
CARGO						
*Duty Paid / Free						
Marks and Numbers	Number of packages	Packages and description of goods			Method of Disposal	

A general transire, issued under regulations 127 and 134 of the East African Community Customs Management Regulations, authorizes the clearance outwards of (Aircraft/ Vessel vehicle No) ..... on any Flight / Voyage/Trip made directly between ..... and ..... is valid until the ..... day of ..... 20.....

This transire does not authorize flights/voyages/trips to any foreign port or to the coastal waters of any country outside the limits of the Partner States, and does not permit the carriage of any cargo without compliance with the requirements of the East African Community Customs Management Act and the Regulations there under

I declare the above to be correct account of the coastwise cargo shipped, or intended to be shipped, at this port for (next port)

Master ..... Date .....

Proper Officer .....

\*Delete whichever is inapplicable

EAST AFRICAN COMMUNITY

C.32  
CUSTOMS

Regulations 9, 104(5) (a) (b)

**VEHICLE/VESSEL LICENCE FOR CONVEYING TRANSIT GOODS**

Subject to the observance by the Licensee of the provisions of the East African Community Customs Management Act and the conditions prescribed herein, a License is hereby granted to.....  
PIN/TIN.....of.....  
from.....until the 31<sup>st</sup> December, for the Vehicle/Vessel (make/name).....  
(Registration No)..... for the conveyance of goods in transit through the Partner states.

**SPECIAL CONDITIONS FOR VEHICLES CARRYING TRANSIT/RE -EXPORT GOODS**

1. The licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times
2. The licensed vehicle shall be used exclusively for the carriage of goods in transit/re-exports and for no other purpose, unless otherwise authorized by the Commissioner
3. The licensed vehicle shall travel through the partner states only along those routes appointed in accordance with the provisions of the East African Community Customs Management Act.
4. The licensed vehicle shall be distinguished by the following inscription in **yellow painted letters, not less than 31cm high, on both sides of the vehicle.**

**TRANSIT GOODS**

5. The licensed vehicle carrying goods in transit/re- exports shall be sealed by the Proper Officer except in the case of 'exceptional loads' as defined in regulation 108(7) or in any special case otherwise authorized by the Commissioner
6. (Any other special conditions).....  
.....  
.....  
.....  
.....

Commissioner

Fees paid dollars.....

Receipt No.....dated.....at.....

*East African Community Customs Management*

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EAST AFRICAN COMMUNITY

C. 33  
CUSTOMS

Regulation 104 (5)(9)(a)

**CERTIFICATE OF APPROVAL FOR LICENSED MOTOR VEHICLES / VESSELS  
FROM COMESA / SADC.**

Subject to the observance by the Licensee of the provisions of the East African Community Customs Management Act and the conditions prescribed herein, a certificate of approval is hereby granted to M/S .....  
..... for the conveyance of goods under Customs control.

\* Make of Vehicle / Name of the Vessel.....

Registration

No.....

This certificate is valid from.....until the 31<sup>st</sup> December,.....  
unless earlier revoked.

.....  
Commissioner

\*COMESA/SADC license No.....dated.....at.....

**CONDITION:**

Subject to any other conditions as the Commissioner may impose (over leaf)

\*Delete whichever is inapplicable



*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C.35  
CUSTOMS

Regulation 139 (3)

**DUTY DRAWBACK \* DEBENTURE/CLAIM FORM**

Port of.....		Country.....		Rotation No.....		
*I/We .....		TIN/PIN.....		VAT No..... of		
address .....						
having entered goods for exportation to..... or for use as stores						
in the *Aircraft/Vessel .....and having fulfilled the conditions on						
which drawback is allowed, hereby apply for the drawback due thereon. <b>DDB</b>						
Registration No.....						
IMPORTED RAW MATERIALS C17 No.	Kind and No of Pkgs	HSCODE	Description of goods imported	Quantity	Country of Origin	
EXPORTS:		Full description and quantity of goods exported	H.S. Code	FOB Value (Dollars)	Duty Drawback Coefficient	Amount claimed (Dollars)
Export Entry No.	Date					
<p>*I/We declare the above particulars to be true, that the goods have been actually                  *exported/ shipped for use as stores, and have not been released and are not intended                  to be re-landed in the Partner States and that at the time of entry and                  *exportation/shipment of the goods, *I was/We were, and still 'am/are', entitled to the                  drawback thereon which amounts to ..... dollars.</p>						
Declared this..... day of .....20..... Exporter/Agent.....						
The drawback on the goods mentioned in this debenture amounts to .....dollars.						
Date..... 20..... Proper Officer .....						
Received this..... day of ..... 20..... the sum of ..... dollars.						
Exporter .....						
Amount of Refund claimed..... Amount verified and recommended for refund.....						
Recommended by ..... Name and address ..... Signature and date .....						
Amount approved and authorised by Commissioner (in Dollars) .....						
Amount paid (Dollars) .....						
Name and Signature of paying officer .....						

\*Delete whichever is inapplicable

EAST AFRICAN COMMUNITY

C 36  
CUSTOMS

Regulations 136(2), 137(a) (b)

**TEMPORARY IMPORTATION OF ROAD VEHICLES FROM COMESA, SADC AND COUNTRIES WITH BILATERAL ARRANGEMENTS WITH THE PARTNER STATES**

**DECLARATION OF IMPORTATION**

I ..... hereby declare that I am the \*owner/duly authorised agent of ..... who is the owner, of the vehicle(s) described hereunder and that \*I / he / she normally reside(s) in the ..... (State Country) and intend(s) to make only a temporary stay in the Community, and I undertake to pay the import duty charged on the imported vehicle(s) if the ownership of the vehicle(s) be transferred to another person, or if the said vehicle(s) is/are not exported within fourteen days or within such further period not exceeding three months as the Proper Officer may allow.

It is my present intention to re-export the vehicle(s) through the Customs Frontier Port at ..... on or about (date) .....

Dated this ..... day of ..... 20..... Signed .....  
*Owner or Agent*

Declared before me,

Date....., 20.....  
*Proper Officer*

Log book No ..... Registration No ..... Country of registration..... Make..... Model ..... Engine No. .... Chassis No. .... Engine Capacity .....cc Colour..... Seating Capacity ..... Petrol/Diesel ..... Port of Importation .....	<p style="text-align: center;"><b>Import Certificate</b></p> Verified Particulars found correct, as imported on (date) ..... This certificate is valid up to ..... <p style="text-align: right;"><i>Proper Officer</i></p> Station ..... Date ..... <p style="text-align: center;"><b>Export Certificate</b></p> Verified, Particulars found correct, as exported on (date) ..... <p style="text-align: right;"><i>Proper Officer</i></p> Exit Station ..... Date .....
---	---

Rotation No .....

*East African Community Customs Management*

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EAST AFRICAN COMMUNITY

C.37  
CUSTOMS  
Regulation 143(2)

**APPLICATION FOR A \*REMISSION OR REFUND OF IMPORT DUTY ON ABANDONED GOODS**

Date ....., 20.....

To the Commissioner,  
at ..... Country.....

In accordance with the provision of sections 16 of the East African Community Customs Management Act, I/We hereby abandon the under-mentioned goods which were unloaded from the \*Aircraft/Vessel/vehicle ..... Rotation No. .... and I/We apply for a \*remission/refund of import duty chargeable or paid thereon.

**Particulars of Goods and Reasons for Abandonment**

.....  
.....  
.....

Entry No. and Date .....

.....  
*Importer or Agent*

A \*remission/refund of duty of .....dollars in respect of the above mentioned goods is hereby \*authorised/not authorised.

Date ....., 20.....

.....  
*Commissioner*

Date ....., 20.....

Received the sum of .....dollars in payment of the above-mentioned claim.

.....  
*Importer or his Agent*

**Disposal of Goods**

The goods subject to this claim have been.....  
.....  
.....

.....  
*Proper Officer*

Date ....., 20.....

\*Delete whichever is inapplicable

*East African Community Customs Management*

C. 38  
EAST AFRICAN COMMUNITY  
CUSTOMS

Regulations 145,147

APPLICATION FOR \*REBATE/REFUND ON \*DAMAGED/PILLAGED/DESTROYED  
GOODS

Date ....., 20.....

To the Proper Officer,

at ..... Country.....

In accordance with the provision of the East African Community Customs Management Act, \*I/We hereby apply for a \*rebate/refund of .....(dollars) in respect of the under-mentioned goods which were discharged from the \*Aircraft/Vessel ..... Rotation No ..... and were \*damaged/pillaged/destroyed during the voyage, or before delivery out of Customs control.

**Particulars of Goods**

.....

.....

..... Entry No. and date .....

**Certificate from the Insurer or Carrier in the Case of Damaged/Pillaged/Destroyed Goods**

\*I/We hereby certify that :-

- (a) the above-mentioned goods are covered by insurance with the ..... (company).
- (b) as a result of a survey a claim to the extent of ..... has been allowed in respect of the above-mentioned goods on account of damage sustained during voyage or before delivery out of Customs control.

Date ....., 20 ..... .....

*Insurer/Carrier or his Agent*

I hereby certify that I have examined the above-mentioned goods and am satisfied that the goods were damaged/pillaged/destroyed during voyage or before delivery out of Customs control and I recommend a \*rebate/refund of .....(dollars)

Date.....,20..... .....

*Proper Officer*

A \*rebate/refund of duties and taxes of .....(dollars) in respect of the above-mentioned goods is hereby authorized.

Date.....,20..... .....

*Proper Officer*

Received from the Commissioner the sum of .....(dollars) in payment of the above-mentioned claim.

.....  
*Importer or Agent*

\*Delete whichever is inapplicable

OTHER REFUNDS - MISCELLANEOUS

To the Proper Officer at..... Country.....	For Official Use No..... Subhead .....
---	---

\*I/We hereby apply for a refund amounting to (in words) ..... (dollars)  
on the following grounds.....  
.....

Entry No. and Date	Port of Clearance	Description of Goods and other Particulars of claim	HS Code	Quantity	Value	Amount

Date.....

Checked and found correct	Claimant
..... Proper Officer	Relative documents noted
Date.....	Refund Authorised
Received this ..... day of Month..... Year.....	..... Proper Officer
In Payment of the above claim the sum of (in words) ..... (dollars)	Date.....
Date.....	Signature.....

\*Delete whichever is inapplicable

East African Community Customs Management

*East African Community Customs Management*

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**EAST AFRICAN COMMUNITY**

**C. 40  
CUSTOMS**

**Regulation 196**

**REQUEST FOR SETTLEMENT OF CASE**

To the Commissioner

At..... Country .....

I admit being guilty of the offence of ..... in contravention of the East African Community Customs Management Act. and hereby request the Commissioner to deal with the case under the provisions of **Part XVIII** of the said Act.

It has been explained to me by the proper officer and I understand that any order made by the Commissioner is final and is not subject to appeal.

Date this..... day of ..... 20.....

.....  
Name and Signature of Offender

*East African Community Customs Management*

**EAST AFRICAN COMMUNITY**

**C.41  
CUSTOMS**

**Regulation 197(1) (2)**

**DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE**

1. Buyer	For Official Use
2. Seller	
3. Number and date of invoice	
4. Number and date of contract	5. Terms of delivery (CIF, FOB, C&F, C&I)
Number and date of previous Customs decision covering boxes 7 to 8	
7. (a) Is the buyer and seller related (as per paragraph 3 & 4 of the 4 <sup>th</sup> Schedule to the Act)? If "NO" go to box 8	*YES/NO
(b) Did the relationship influence the price of the imported goods?	*YES/NO
(c) Does the transaction value of the imported goods approximate to the customs value? If "YES?" give details:	*YES/NO
8. (a) Are there any restrictions as to the disposition or use of the goods by buyer, other than Regulations which <ul style="list-style-type: none"> <li>- are imposed or required by law or by the public authorities in the Community</li> <li>- limit the geographical areas in which the goods may be re-sold, or</li> <li>- do not substantially affect the value of the goods?</li> </ul>	*YES/NO
(b) Is the sale or price of goods subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued?	*YES/NO
Specify the nature of the restrictions, conditions of considerations as appropriate (on a separate sheet) If the value of conditions or considerations can be determined, indicate the amount in box 11(b)	
9 (a) Have any ROYALTIES and LICENCE FEES on the imported goods been paid either directly or indirectly by the buyer as a condition of the sale?	*YES/NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE DISPOSAL or USE accrues directly or indirectly to the seller?	*YES/NO
If "YES" to either of these questions, specify conditions (on a separate sheet) and if possible indicate the amount in boxes 15 and 16.	
10. I .....the undersigned, declare that all particulars given in this document are true and complete.	
Place: ..... Date: .....	
Signature: .....	

*East African Community Customs Management*

**EAST AFRICAN COMMUNITY**

**C.41  
CUSTOMS**

A: Basis of calculation	11. (a) Net prices on the INVOICES (Prices actually paid or payable for settlement)	
	(b) Indirect payments – see Box 8 (b)	
	12. TOTAL A (in currency of invoice)	
B: Adjustments of the Price paid or Payable (4 <sup>th</sup> Schedule to the Act)	13. Cost incurred by the buyer: (a) Commissions (Enter "X" as applicable: Selling [ ] and /or buying [ ])	
	(b) Brokerage	
	(c) Costs for containers and packing	
	14. Goods and services supplied by the buyer free of charge or at reduced costs for use in connection with the production and sale for export of the imported goods: (N.B: the values shown represent an apportionment where appropriate)	
	(a) Materials, Components, Parts and similar items incorporated in the imported goods.	
	(b) Tools, Dies, Moulds and similar items used in the production of the imported goods.	
	(c) Materials consumed in the production of the imported goods.	
	(d) Engineering, development, art work, design work, plans and sketches undertaken elsewhere other than in the country of the import and necessary for the production of imported goods	
	15. Royalties and licences fees – see Box 9(a)	
	16. Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9(b)	
	17. Costs of delivery to the Community (a) Transport/Freight	
	(b) Loading and handling charges	
	(c) Insurance	
	C: Post Landing Expenses (may be included in "A")	18. TOTAL of "B" (in currency of invoice)
19. Cost of transport after arrival in the Community		
20. Charges of Construction, Maintenance and other related expenses after importation – except installation costs		
21. Other charges (specify)		
22. Customs Duty and Taxes in the Community		
23. TOTAL of "C" (in currency of invoice)		
CUSTOMS VALUE (A+B) or (A+B-C) if "C" is included in "A"	24. 23. Total Customs value (in currency of invoice)	



*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C 43  
CUSTOMS  
Regulation 208

APPLICATION FOR PAYMENT OF PROCEEDS OF SALE OF GOODS

Date ....., 20.....

The Proper Officer,

at ..... Country .....

\*I / We hereby apply for the balance of proceeds of the sale of the under-mentioned goods  
on..... (date of sale) from aircraft/vessel/vehicle ..... Rotation No.  
.....

PARTICULARS OF GOODS

.....  
.....  
.....  
.....  
.....  
.....  
.....

\*I/We hereby declare that the goods sold were owned by \*me/us and that \*I am/we are entitled  
to the balance of the proceeds of the sale.

.....  
Name and Signature of Owner

For Official use only

\*Approved / Not approved

Amount Payable ..... (dollars)

.....  
Commissioner

*\*Delete whichever is inapplicable*

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

C 44  
CUSTOMS  
Regulation 210(1)

**APPLICATION FOR LICENSING VESSELS/VEHICLE FOR CONVEYANCE OF  
GOODS UNDER CUSTOMS CONTROL**

To the Commissioner  
.....

**1. Details of vehicle owner**

Names(s) ..... P.O.Box No. .... Telephone .....  
Fax No. .... Country of registration ..... mail Address .....

**2. Details of Application**

Names ..... Postal Address .....  
Passport Number ..... Telephone .....

**3. Motor Vehicle Registration Details**

Engine number ..... Chassis Number .....  
Vehicle Registration Number ..... Model ..... Colour.....  
Year of manufacture ..... Mileage ..... Weight of empty vehicle (Tare) .....

**4. Logbook and Vehicle Insurance Details**

Log book No. .... Original (tick) ..... Certified copy (tick) .....  
3<sup>d</sup> party policy No. .... Insurance Company .....  
Valid Sticker No? Yes ..... No ..... Serial No ..... Date of expiry .....

**5. Declaration by the applicant**

I, undersigned, declare that the particulars stated above are true and correct.

Names ..... Signature .....

**6. Recommendations**

Inspection Officer ..... In-Charge Station  
Names ..... Names .....  
Rank & ID No. .... rank & ID No. ....

Signature, stamp and date ..... Signature, stamp and date .....

**An original logbook or a certified photocopy must be presented at the time of  
inspection**

EAST AFRICAN COMMUNITY

C45  
CUSTOMS  
Regulation 210 (3)

VEHICLE/VESSEL LICENCE FOR CONVEYING GOODS UNDER CUSTOMS  
CONTROL

1. Date of issue..... Date of expiry .....
2. Attesting that the means of transport specified below fulfils the conditions required for admission to inter-EAC transport of goods under Customs seals.
3. Operator's name and address ..... TIN/PIN .....
4. Vehicle Registration No. .... Capacity .....
5. Make ..... Type .....
6. Engine No. .... Chassis No.....
7. Transporter's Reg. No. ....
8. Other Particulars .....
9. Issued at ..... (place) on ..... (date)
10. Licence fee (Dollars) ..... receipt No..... of .....

COMMISSIONER

**Note: This certificate must be framed and exhibited in the cab of the means of transport. If not in use or on a charge of the owner or carrier or on expiry of the period of validity of the certificate or if there is any material change in any essential particulars of the means of transport must be surrendered to the issuing authority.**

**Conditions**

1. This certificate must be permanently affixed to the approved vehicle in a permanent position where it is visible at all times
2. It must be readily available on demand for verification by the "Proper Officer"
3. It shall not be sold or transferred in any manner without written approval of the Commissioner
4. The approved motor vehicles shall travel only upon those appointed transit routes
5. The licensed vehicle shall be used exclusively for the carriage of goods under Customs Control, other than transit, and for no other purpose, unless otherwise authorized by the Commissioner

Types of Body:

- a. Flat/Platform body
- b. Flat with side drops
- c. Box body with sailing provisions
- d. Tanker for carrying liquid products

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

Form CB1  
CUSTOMS

Regulations 49 (1), 171(2)

**BOND FOR DELIVERY OF PERISHABLE OR OTHER GOODS PRIOR TO  
PAYMENT OF DUTIES / TAXES**

I/We .....  
of.....  
and.....  
of.....  
hereby acknowledge that I am/we are bound to the Commissioner in the sum of .....dollars to be paid to the Commissioner for which payment I/We bind myself/ourselves jointly and severally for and also to my/our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... 20.....

WHEREAS the above named has/have imported perishable or other goods by flight /voyage/vehicle registration, number..... which arrived from..... on the..... day of .....20..... and whereas the Importer wishes to take delivery of those goods before payment to Customs of the duties on such goods;

The condition of this obligation is such that if the above named..... shall deliver to the Commissioner within forty-eight hours of taking delivery of the goods imported by him/them, Customs entries of all goods so delivered and shall pay duties due on those goods, then this obligation shall be void, but otherwise shall be and remain in force.

Signed,sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of .....(address)

} \_\_\_\_\_

Signed,sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of .....(address)

} \_\_\_\_\_

Approved:

.....  
Commissioner

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

FORM CB2  
CUSTOMS

Regulation 179 (2)

**BOND FOR REMOVAL OF GOODS FROM ONE PORT OR PLACE TO BE  
EXAMINED AND ENTERED AT ANOTHER PORT OR PLACE**

I/We .....of.....  
and.....of.....  
hereby acknowledge that I am/we are bound to the Commissioner in the sum  
of.....  
dollars to be paid to the Commissioner for which payment I/we bind myself/ourselves  
jointly and severally and also to my/our heirs, executors, administrators and assigns and  
each of them.  
Dated this.....day of.....20.....

I/We the above named have given notice to the Commissioner of my/our intention to  
remove the following goods from.....(port/place) by.....(mode of transport)  
on.....(date).

I/We understand that the conditions of this obligation are as follows: -

- (i) I/We shall remove and produce the above mentioned goods to the proper officer at ..... within .....days from the date hereof
- (ii) There shall be no alteration or diminution in quantity or quality (except as shall be accounted for to the satisfaction of the Commissioner) to those goods or packages in which they have been delivered thereof to the said ..... Under this obligation until the production thereof to the proper officer at.....(port or place).
- (iii) I/We shall forthwith deliver to the proper officer, Customs entries of all goods so delivered to the satisfaction of the Commissioner.
- (iii) In case of goods not warehoused in pursuance of any entry for warehousing, I/We shall forthwith pay to the Commissioner all duties and other charges due to him on those goods.

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address)

} \_\_\_\_\_

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address)

} \_\_\_\_\_

Approved:

.....  
Commissioner

*East African Community Customs Management*

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EAST AFRICAN COMMUNITY

FORM CB3  
CUSTOMS

Regulation 68 (1)

**BOND FOR THE WAREHOUSING OF GOODS OR REMOVAL OF  
WAREHOUSED GOODS.**

I/We ..... of .....  
and ..... of .....  
hereby acknowledge that I am/we are bound to the Commissioner in the sum of .....  
dollars to be paid to the Commissioner for which  
payment I/We bind myself/ourselves jointly and severally for and also to my/our  
heirs, executors, administrators and assigns and every of them firmly by these  
presents.

Dated this ..... day of ..... 20.....

WHEREAS the above named .....  
has/have entered the under-mentioned goods, that is to say, .....  
.....  
for warehousing/for removal from bonded warehouse No..... at .....  
for re-warehousing in bonded warehouse No..... at .....

Now the condition of this obligation is such that if those goods and every part  
thereof shall be delivered into the custody of the person in-charge of the bonded  
warehouse No..... at .....  
within ..... days from the date hereof, and if no alteration or diminution in  
quantity or quality (except as shall be accounted for to the satisfaction of the  
Commissioner of Customs) shall take place in the goods or in the packages in  
which they have been delivered, from the time of delivery  
to ..... under this obligation, until the delivery  
thereof into the custody of the warehouse keeper of bonded warehouse  
No..... then this obligation shall be void, but otherwise shall be and remain  
in force.

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (designation) } \_\_\_\_\_  
of.....

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (designation) } \_\_\_\_\_  
of.....

Approved: \_\_\_\_\_  
Commissioner of Customs

EAST AFRICAN COMMUNITY

BOND FOR EXPORTATION

I/We.....of.....  
and.....of.....  
hereby acknowledge that I am/ we are bound to the Commissioner in the sum of  
.....dollars to be paid to the  
Commissioner for which payment I / we bind myself / ourselves jointly and  
severally and also to my / our heirs, executors, administrators and assigns and  
every of them firmly by these presents.

Dated this.....day of.....20.....

I/We the above named have given notice of my / our intention to export to  
.....(place) in .....(country) the following goods-  
.....

I/We understand that the conditions of this obligation are as follows-

- (i) The goods and every part thereof shall be exported to, and shall be landed at ..... within.....days of the date hereof.
- (ii) No alteration or diminution in quantity or quality (except as shall be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof by the said..... under this obligation, until the landing thereof at that place.
- (iii) I/We the above named shall in every case in which the Commissioner shall require and within such time, as in each case he shall allow, produce proof to the satisfaction of the Commissioner of the due landing of the goods at that place.

That I/we further understand that the fulfilment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of these conditions.

Signed, sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) } \_\_\_\_\_

Signed, sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) } \_\_\_\_\_

Approved: \_\_\_\_\_  
Commissioner

East African Community Customs Management

EAST AFRICAN COMMUNITY

Form CB5  
CUSTOMS  
Regulations 68 (1), (99)

BOND FOR SHIPMENT OF STORES

I /We .....  
of .....  
and .....  
of .....

hereby acknowledge that I am/ we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... Year .....

I/We the above named intend to load as stores on board the ..... (vessel/aircraft) the following goods, .....

I/We understand that the conditions of this obligation are as follows-

- (i) The goods shall be loaded on board the ..... (vessel/aircraft) and shall be used as stores on the same vessel/aircraft. or otherwise accounted for to the satisfaction of the Commissioner.
- (ii) The packages containing the goods shall not be opened nor any of the goods therein taken out or altered, until the ..... has left the place of final departure on her intended foreign journey.

That I/we further understand that the fulfilment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of these conditions.

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address)

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address)

Approved: .....  
Commissioner

East African Community Customs Management

EAST AFRICAN COMMUNITY

Form CB6  
CUSTOMS

Regulations 76, 155

GENERAL BOND FOR SECURITY OF WAREHOUSED GOODS.

I /We .....  
of.....  
and.....  
of.....  
hereby acknowledge that I am/ we are bound to the Commissioner in the sum of .....dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....20.....

I am/We are aware that the Commissioner by virtue of authority vested in him by the East African Customs Management Act has appointed No.....warehouse situated at .....(place) whereof, I am/We are the occupier(s), as a warehouse for warehousing of goods without payment of duty on the first entry thereof and has directed that I/we shall give security in the sum of .....dollars and has approved the above named..... as surety of the above named.....

I/We understand that the conditions of this obligation are as follows-

- (i) The full duties on all goods shall at any time be warehoused in the above named warehouse shall from time to time be paid to the Commissioner.
- (ii) All the goods shall be exported.

That I/we further understand that the fulfilment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of these conditions.

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address)

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address)

Approved: .....  
Commissioner

EAST AFRICAN COMMUNITY

Form CB7  
CUSTOMS

Regulation 94(2)

**BOND FOR GOODS TO BE SHIPPED PRIOR TO ENTRY**

I /We .....  
of.....  
and.....  
of.....  
hereby acknowledge that I am/ we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... 20.....

I am/We are permitted to ship on board the aircraft / vessel ..... for ..... certain packages containing ..... (hereinafter called the goods) and marked and all numbered ..... whereupon the export duties have not been paid, and I am/we are required to enter the goods and pay the export duties thereon within ninety six hours after departure of the aircraft / vessel or within such further period as the proper officer may allow.

I/We understand that a condition of this obligation is that I/We shall enter the goods and pay to the Customs the full duties thereon within the prescribed time.

That I/we further understand that the fulfilment of this condition shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of this condition.

Signed sealed and delivered by the above named ..... in the presence of ..... (name) ..... (designation) of ..... (address) } \_\_\_\_\_

Signed sealed and delivered by the above named ..... in the presence of ..... (name) ..... (designation) of ..... (address) } \_\_\_\_\_

Approved:

.....  
Commissioner

EAST AFRICAN COMMUNITY

Form CB8  
CUSTOMS

Regulation 104(3)

TRANSIT BOND.

I /We .....  
of.....  
and.....  
of.....

hereby acknowledge that I am/ we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....20.....

I/We the above named has / have entered the following goods in transit from.....to.....-

.....(description of goods)

I/We understand that a condition of this obligation is that within the period allowed by the law, the goods and every part thereof shall be exported and proof of exportation satisfactorily given to the Commissioner shall be produced within that period and, further, in any case in which the Commissioner requires it, prove satisfactorily to the Commissioner as to the landing of goods at the port of destination as may be required within the period allowed by the law.

That I/we further understand that the fulfilment of this condition shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of this condition.

Signed sealed and delivered by the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) }

Signed sealed and delivered by the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) }

Approved: .....  
Commissioner

East African Community Customs Management

EAST AFRICAN COMMUNITY

Form CB9  
CUSTOMS

Regulations 55(2), 105(1)

TRANSHIPMENT BOND.

I /We .....  
of.....  
and.....  
of.....  
hereby acknowledge that I am/ we are bound to the Commissioner in the sum of .....dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....20.....

I/We the above named have given notice of intention to tranship from the .....to the .....for the exportation of the following goods-.....

I/We understand that the conditions of this obligation are as follows-

- (i) The goods and every part thereof shall be duly transhipped from .....(vessel/aircraft/vehicle) to the .....(vessel/aircraft/vehicle) and shall be exported to, and shall be landed at.....within .....(days) from the date thereof.
- (ii) No alteration or diminution in quantity or quality (except such as may be accounted for to the satisfactorily of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of the delivery thereof.....under this obligation, until the landing thereof at that place.
- (iii) I/We the above named shall, in case the Commissioner requires, and within such time as he shall allow, produce proof to the satisfaction of the Commissioner to the due landing of goods at that place.

That I/we further understand that the fulfilment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of these conditions.

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) }

Signed sealed and delivered by  
the above named.....  
in the presence of .....(name)  
.....(designation)  
of.....(address) }

Approved:

.....  
Commissioner

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

Form CB.10  
CUSTOMS

Regulation 173 (3)

**BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED  
WITHOUT PAYMENT OF DUTY**

I/we ..... of .....  
and ..... of .....  
hereby acknowledge that I am/we are bound to the Commissioner in the sum of  
.....dollars to be paid to the Commissioner for which payment  
I/we bind myself / ourselves jointly and severally and also to my / our heirs,  
executors, administrators and assigns and every of them firmly by these  
presents.

Dated this ..... day of ..... 20.....

I/We the above named have imported into the Community by .....  
(vessel/aircraft/vehicle) from ..... the following goods-

..... whereon duties have not been paid, that I am/we are required to  
re-export the said goods within twelve months of the date hereof and to produce  
proof if required to the satisfaction of the Commissioner, of the landing of the said  
goods at a foreign port, or otherwise to pay the Commissioner the full duties in  
respect of so much of the said goods as shall not have been re-exported and so  
proved as aforesaid.

I/We understand that the condition of this obligation is that I/we shall pay to the  
Commissioner the full duties upon so much of the said goods as shall not have  
been re-exported and shall not sell or otherwise dispose of any or all of the said  
goods within the Community without the written permission of the Commissioner.

That I/we further understand that the fulfillment of this condition shall discharge  
this obligation, but that this obligation shall be and remain in force in the event of  
non-fulfillment of this condition.

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
.....(designation)  
of.....(address)

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
.....(designation)  
of..... (address)

Approved : .....  
Commissioner

*East African Community Customs Management*

**EAST AFRICAN COMMUNITY**

**Form CB11  
CUSTOMS  
Regulation 151(1)**

**BOND FOR CUSTOMS AGENTS**

I /We ..... of .....  
and ..... of .....  
hereby acknowledge that I am/ we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I / we bind myself / ourselves severally and jointly and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... 20.....

I/We the above named have applied for a license under the East African Community Customs Management Act to act as (a) Customs Agent(s).

I/We understand that the condition of this obligation is that I/we the above named ..... shall faithfully perform my / our duties as such Agent(s) to the satisfaction of the Commissioner.

That I/we further understand that the fulfilment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfilment of this condition.

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address) } \_\_\_\_\_

Signed sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address) } \_\_\_\_\_

Approved:

.....  
Commissioner

*East African Community Customs Management*

EAST AFRICAN COMMUNITY

Form CB.12  
CUSTOMS  
Regulations 104 (10), 211(2) (b)

**BOND FOR THE CONVEYANCE OF GOODS SUBJECT TO CUSTOMS CONTROL**

I/we.....  
of.....  
and.....  
of.....

hereby acknowledge that I am/we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I/we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... 20.....

I am/we are permitted to use within the limits of the port or place of ..... the licensed vessel/vehicle marked .....for the conveyance of goods subject to customs control.

I/We understand that the conditions of this obligation are that I/we shall-

- (a) not use the goods in contravention of the East African Community Customs Management Act;
- (b) when the vessel/vehicle is used for the conveyance of goods subject to customs control, ensure that the person in charge thereof shall proceed as quickly and as directly as possible to the place appointed for the unloading of goods, and shall deliver the goods intact together with any documents relating thereto;
- (c) ensure that the entrance to the hold of any vessel/vehicle used as aforesaid shall, if the proper officer so requires, be capable of being securely locked and sealed.

That I/we further understand that the fulfillment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfillment of these conditions.

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
..... (designation)  
of..... (address) } \_\_\_\_\_

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
..... (designation)  
of..... (address) } \_\_\_\_\_

Approved : \_\_\_\_\_  
Commissioner

*East African Community Customs Management*

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**EAST AFRICAN COMMUNITY**

**Form CB.13  
CUSTOMS  
Regulation 57(6)**

**GENERAL BOND FOR ENSURING COMPLIANCE WITH CUSTOMS LAWS  
AND SECURING DUTIES ON GOODS DEPOSITED INTO AN INLAND  
CONTAINER DEPOT (ICD)**

I/we.....  
of .....  
and .....  
of .....  
hereby acknowledge that I am/we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I/we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of ..... 20.....

I/We are aware that the Commissioner by virtue of the authority vested in him by the East African Community Customs Management Act has appointed ICD named ..... situated on plot No..... at (place)..... in the port of ..... whereas the said Principal is the occupier or manager of the (ICD) for the storage of the goods on which duty and taxes have not been paid on the first entry thereof pending further clearance or payment of duties.

I /we the said Principal has/have agreed and directed that the said surety being guarantor shall forthwith give security in the said sum stated above.

I/We understand that the conditions of this obligation are as follows-

- (i) The full duties on all the goods as shall from time to time be stored in the above mentioned ICD shall be duly paid to the Commissioner.
- (ii) All such goods shall be duly warehoused, exported, cleared for home consumption or any other lawful purpose under the Customs laws.

That I/we further understand that the fulfillment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfillment of these conditions.

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
..... (designation)  
of..... (address) } \_\_\_\_\_

Signed sealed and delivered by  
the above named.....  
in the presence of..... (name)  
..... (designation)  
of..... (address) } \_\_\_\_\_

Approved : .....  
Commissioner

EAST AFRICAN COMMUNITY

Regulations 169 (2), 172(2), 174

BOND FOR REMOVAL OF GOODS TO/FROM EXPORT PROCESSING ZONE

I/we .....  
of .....  
and .....  
of .....

hereby acknowledge that I am/we are bound to the Commissioner in the sum of ..... dollars to be paid to the Commissioner for which payment I/we bind myself / ourselves jointly and severally and also to my / our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... 20.....

I/We have given notice to the Commissioner of my/our intention to remove by ..... (vessel/aircraft/vehicle) the following goods - .....  
for removal from ..... Port / Export Processing Zone at .....  
to Export Processing Zone / Port ..... at .....

I/We understand that the conditions of this obligation are as follows-

- (i) The goods and every part thereof shall be delivered into the custody of the person in charge of the Export Processing Zone or enterprise ..... at ..... within ..... days of the date, hereof.
- (ii) No alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof by the said ..... under this obligation, until the delivery thereof into the custody of the owner of the Export Processing Zone or Enterprise or fully exported.

That I/we further understand that the fulfillment of these conditions shall discharge this obligation, but that this obligation shall be and remain in force in the event of non-fulfillment of these conditions.

Signed, sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address) } \_\_\_\_\_

Signed, sealed and delivered by  
the above named .....  
in the presence of ..... (name)  
..... (designation)  
of ..... (address) } \_\_\_\_\_

Approved : .....  
Commissioner

SECOND SCHEDULE

