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CLEARING AGENTS

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Who is a clearing agent?

A Customs agent is a person who has been licensed by the Commissioner Customs to facilitate smooth declaration and or clearance of goods in or out of the country on behalf of another person.

Why does URA work with clearing agents and not directly with importers?

The East African Community Customs Management Act (EACCMA) provides that the owner of any goods entering or leaving the country is required to seek services of an authorized agent.

Clearing agents are mandated to provide professional services of tax declaration to importers and exporters. Uganda Revenue Authority [URA] deals with accredited clearing firms represented by agents. Taxpayers are however not supposed to leave all their tax affairs in the hands of agents and should keep a close look at what agents do.

You are advised to always seek guidance on a cross range of tax matters through the information library found on the website; www.ura.go.ug.

What is expected of a clearing agent?

These among others include:

- Acquire an authorization letter from the owner of goods
- Obtain import/export documents (e.g. original import documents – bill of lading, invoice or parking list or any other documents that relate to the importation or exportation of goods).
- Go to the bonded warehouse or the border stations where the goods are and process transit or import documents for final clearance.
- Provide, whenever required by customs administration, an authorization form from the firms or persons by whom he is employed to act as their customs agent;
- Represent a client in any matter related to customs;
- Advise a client against non-compliance to customs laws.
- Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any customs operations.
- Not withhold information relating to customs operations from a client who is entitled to such information.
- Together with the importer, promptly pay government any duties, taxes or other debts and promptly account to his clients for any money received for them from government.

NB Importers should never hand over the payment obligation for taxes exclusively to the clearing agents. Payments should either be made by cheque to URA or cash deposits to the bank.

Clearing agents are also expected to:

- Not attempt to influence the conduct of any officer of customs in any matter pending before customs by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage, or of any gift.
- Not procure or attempt to procure, directly or indirectly, information from customs records or other government sources of any kind to

- which access is not granted.
- Inform the customs administration of any change of address before such a change is effected.

How will an agent assist the owner of the goods?

An agent, authorized by the owner to act on their behalf in writing, will be responsible for preparing and presenting the declarations to Customs. The agent may also sign any other documents on behalf of his client on request if authorized by the Customs Act. The agent will ensure that all taxes due are paid as required on the consignments he/she handles on behalf of the owner.

How can an importer tell a fake clearing agent from a real one?

- All licensed Agents have a license Certificate displayed in their offices
- One can find the list of all licensed Clearing Agent firms on the URA website or single window
- All Clearing Agents are required be in their company uniforms (clearly indicating company name) while on duty at the border or in the bonded warehouses.

If it is my first time to import, where can I find an agent?

Visit any URA office for guidance if in doubt of any that offer their services.

Do you need a license to be a Customs agent?

Yes, Customs agents must be licensed by the Commissioner before they can be involved in the clearance of goods through Customs. An application on Form C20 must be made and presented to the Commissioner for consideration. And in this case, the application is done.

Can anyone be given the license?

No, the Commissioner can only license people/companies who are registered, knowledgeable about Customs clearance and have an office with equipment like computers. Licenses will not be issued or renewed if the licensee or applicant has a criminal record, is involved in dishonest activities or any other wrong doing.

What is the validity period of a license?

The validity period of a Customs Agent license is 1 calendar year. Licenses obtained in the course of the year all expire on the 31st December of every year.

Is the License renewal process automatic?

No, the renewal is subject to the Commissioners approval based on considerations like: all queries have been answered and no major offenses have been committed.

Only Authorized Economic operators are given automatic renewal as part of benefits for the compliance.

Is there a fee payable for the license?

Yes, there is an application fee of US\$ 50 and an annual license fee of US\$ 400.00

What will happen if an agent is involved in illicit activities?

The owner of goods being cleared through Customs is responsible for what the authorized agent does during the period he/she is acting on his/her behalf. Both the owner and the agent will be prosecuted for any unlawful acts done in

regard to the goods.

What are the obligations of an agent to the Commissioner?

An agent should notify the Commissioner that he intends to act on behalf of the various clients who have authorized him to do so.

What are the obligations of the client to the agent?

The client must provide to the agent with the relevant documents in unaltered state and equip the agent with a true and correct position to avoid misrepresentation.

What are the requirements and conditions for licensing of customs agents?

- a) Submission of duly completed application form (C.20) after payment of application fee of US\$ 50 (Fifty dollars);
- b) Must have an office with sufficient equipment with the following ASYCUDA World System End User Specifications;
- c) The physical location/address must be indicated in the application form for verification;
- d) Certificate of Incorporation, company Form 7 or Form 20, Memorandum and articles of association should be attached on the application
- e) The applicant must be tax compliant in all tax heads, i.e. corporation tax, VAT and income tax for the company itself, the directors, shareholders and employees; a tax clearance certificate is required;
- f) The applicant must provide a sample of the original company/firm headed letter and stamp impression;
- g) Shareholders, Directors and employees must not have an interest in more than one clearing company/firm;
- h) Particulars of the bank account/s must be indicated on the application form;
- i) Recent passport sized photographs of directors and staff duly certified by a Notary Public or a Commissioner for Oaths should be attached;
- j) A minimum of two employees in charge of clearing of goods in Customs should be in possession of a diploma or certificate in customs clearing & forwarding from a recognized institute/EACFFPC for purposes of transacting business;
Evidence of their employment contract and compliance with all statutory obligations is required
- k) Proof of affiliation or membership of a RECOGNIZED clearing & forwarding association;
- l) A valid tenancy agreement with stamp duty duly paid, for suitable office accommodation valid up to 31st December 2018 or proof of ownership of office accommodation;
- m) Payment of license fee of US \$400 (four hundred dollars) on approval of application;
- n) There will be no handling of transit (inward, outward and transit through) unless after presentation of a bank guarantee and demonstration of the companies' financial capability to handle such consignments at entry/exit points;
- o) Practical and written competence assessments will be conducted for the declaration staff of the company on Customs matters; Passwords will be issued to those who successfully pass the assessments. Companies whose declarants fail the Competence assessments will not be licensed.

- p) All licensed companies shall be subjected to performance measurement (KPIs) to assess efficiency in service delivery and compliance to Customs laws on a monthly basis. Annual performance rewards shall be granted to the best performing firms and those who fall below minimum expectations will be relegated.
- q) Any Company involved in any fraudulent Act against Customs Laws and Procedures shall have its license suspended and or revoked.
- r) The Company performance score (KPIs) will form part of eligibility for licensing.
- s) The companies shall have no outstanding transactions dating as far back as 30th June 2017.

How are Customs agents appointed online?

- i. Enter URA link https://www.ura.go.ug in the Address bar to access the URA Portal.
- ii. The user shall click the Login option (See figure 1) to open the login options.

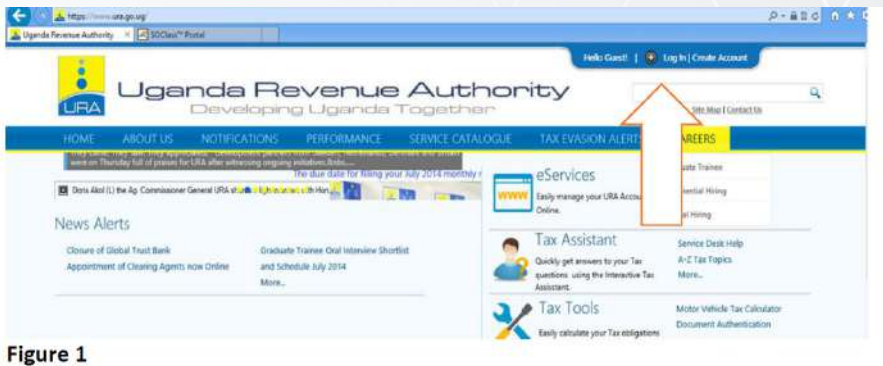


Figure 1

- iii. The user enters the TIN in the space labelled Login Id and password (See figure)

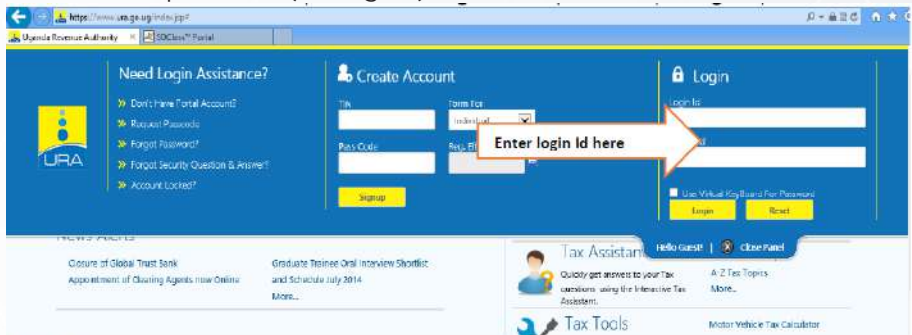


Figure 2

- iv. The steps above will be possible if the user already has an account on the Portal otherwise, the trader creates an account if they do not have one.
- v. The user then enters the information required in the spaces

available (See Figure 3 under Create Account)

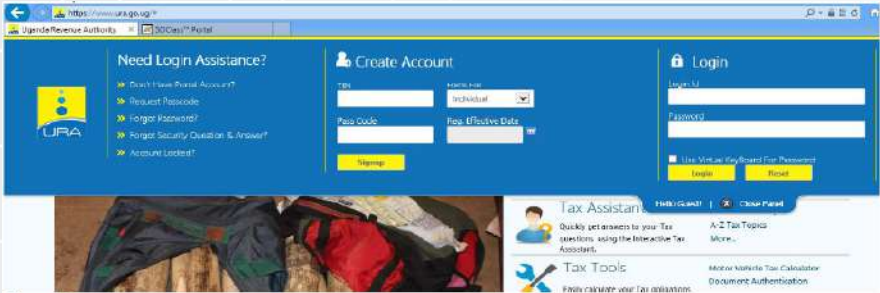


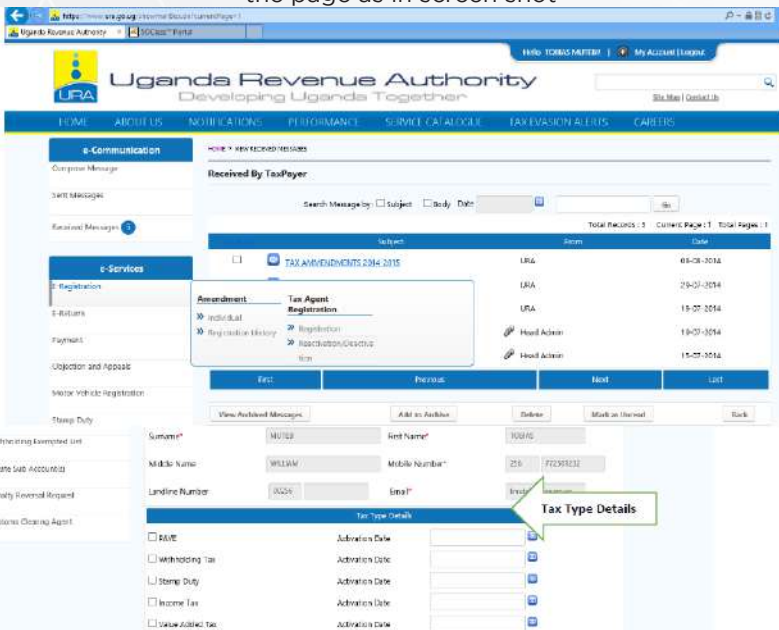
Figure 3

N.B All users must have a recognized TIN that is used as an ID when logging in.

How does a clearing firm registers to handle imports/exports?

By now, the agent and all the clients have a registered account on the URA Portal were each uses the individual TIN to log in. Below are the steps that an agent firm shall follow in order to register and be able to clear goods, be appointed and accept appointments from clients.

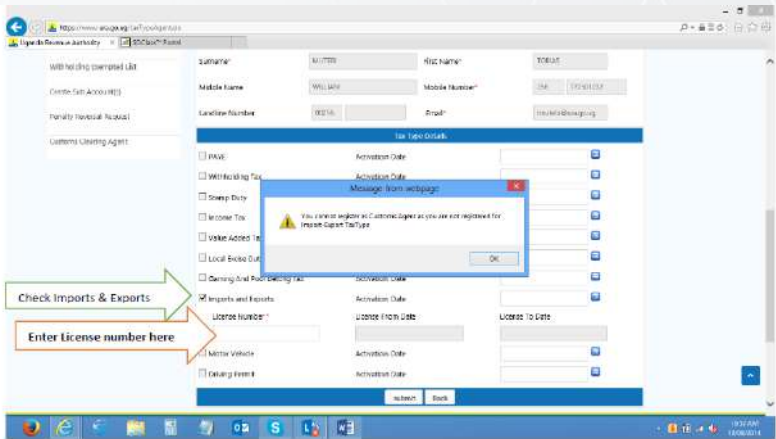
- i. The firm shall login as in the steps earlier and will open the page as in screen shot



- i. Under e-Services, the firm will access E-Registration and by moving the cursor against E-Registration, will click Registration under Tax

Agent Registration (See Figure 4 above).

- ii. With the correct TIN and password entered at logging in, and after step 2 above, the system populates all the information for the firm and below the firm's information, lists the Tax Type Details.
- iii. 4. Under the Tax Type Details, the firm selects/Checks the tax type, Imports and Exports (See Figure 5)
- iv. 5. The box for entering the License number (Agents license number) will be activated.
- v. 6. The agent firm enters the license number in the format it is on the agent license
- vi. 7. The license period will be automatically populated when the correct license number is entered.
- vii. 8. If the agent firm is not registered, an error message, "you cannot register as Customs Agent as you are not registered for Import and Export Tax Type."



- viii. When the license number supplied is correct, the user clicks 'Submit' to complete the registration process.

NB. The agency firm is available for appointment ONLY after registering on the portal and therefore will not be available for appointment

Appointment of the agent employee by the agency firm

- i. The agency firm logs into their account created as in Part B above
- ii. Under the e-Services under the Firms portal login, the authorized agent representative clicks the option, Appoint Employees as in figure below.



- iii. The dialog box where the employer enters the employee's TIN, appointment date, ID number etc. opens up.
- iv. The employer will enter the TIN of the employee, the date of appointment and all the relevant employee information.
- v. Clicks 'Submit' when all the employees' particulars have been properly entered.

After submission, the employee's details will be sent to ASYCUDA World automatically. Thereafter, the user login credentials will be created in ASYCUDA World and sent to the specific employee appointed using the email supplied in e-Tax at the time of applying for the TIN. Users will be accessing using their TIN as the login ID.

Should the employer wish to stop their employees from accessing ASYCUDA World, then they can de-activate the employee.

Appointing a clearing firm by the trader

- i. The user creates an account if they do not have one as indicated in Part A above.
- ii. After creating the individual account on the portal, clicks 'Customs Clearing Agent' under e-Services.
- iii. The trader gets options under Customs Clearing Agent including;
 - a) Appoint Agent
 - b) Deactivate Agent
 - c) View Appointed Customs Agents
- iv. To appoint an Agent, Consignee/Traders selects Appoint Agent.
- v. A dialog box will open for the trader to enter the TIN and date of appointment of the firm being appointed.
- vi. The TIN of the client appointing will be auto populated and the trader enters the TIN of the clearing Firm to appoint the agent firm in the next.

- vii. The trader will then select the first date of appointment from the calendar on the right of the 'Appointment from Date' box by clicking on the calendar.
- viii. Enters the closing date of the appointment in the next box (Appointment to Date)
- ix. Clicks 'Submit' if everything is correct.
 - x. The agent will receive an email and an SMS notifying them of this appointment.
 - xi. The agent will then accept or reject the appointment
 - xii. The appointing firm will get a notification by mail and or SMS when the appointment is accepted or rejected.
- xiii. Once the agent accepts the appointment and the message of acceptance is received by the appointing trader, the process would have been concluded.

N.B Like it is for employees, the trader can also de-activate the firm they do not wish to continue with. A trader can appoint only three agent firms at a go and these shall be the only ones authorized to handle imports or exports for the trader that appointed them. For additional support, please contact the support team at <http://help.ura.go.ug> or write to services@ura.go.ug Users can also compose a mail to access URA support while logged into their portal accounts to access our support



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