Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER



WAREHOUSING OF GOODS AND CARGO GROUPAGE

Vol 2, Issue 3, FY 2024-25

1. WAREHOUSING

A Customs Bonded Warehouse means any warehouse or other place licensed by the Commissioner for the deposit of dutiable goods on which import duty has not been paid and which have been entered to be warehoused.

Customs Bonded Warehousing Processes and Procedures

Warehousing processes are meant to secure and account for all goods entered for warehousing and as well guide staff/clients in management of customs bonded warehouse operations.
The processes are summarized into cargo receipt, examination, management in warehouse facilities and removal.

Requirements

- For any client to clear with Customs, he/she must have a Tax Identification Number (TIN) and appoint a customs licensed clearing agent.
- The following items shall not be warehoused; acids, chalk, ammunitions, explosives, fireworks, dried fish, perishable goods, inflammable products except for petroleum products for storage in approved places, matches and any other goods which the commissioner customs may gazette.

A. CARGO RECEIVING

i) The customs barrier officer together with bond keeper shall receive customs documents accompanying the cargo from the driver when it arrives at the entry barrier.

ii) Crosscheck the transit document [T1] against cargo marks and the numbers on the container and truck for consistency. Where consistent, the bond keeper retrieves the T1 from ASCYUDA World and performs goods arrival.

iii) Where the documents and cargo are inconsistent, the officer shall raise a query or where the offense has been detected, the offence management processes ensues otherwise the step (i-iii) shall be performed.

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

i) The auto converted IM7 shall go through system risk lane selectivity (RED, YELLOW, GREEN, BLUE)

ii) Those selected Green/Blue shall be auto released, while those yellow shall be processed to release by Document Processing Centre (DPC.)

iii) After entry release by DPC, the warehouse bond (CB6) is committed and cargo shall be offloaded into bond stores (warehoused).

iv) Where cargo has been selected RED, the declarant (who is the clearing agent) presents a copy of declaration to Bond in-charge prior to physical examination.

v) An officer is either system auto allocated or manually assigned by the bond in-charge to carry out physical examination.

vi) After examination, where the findings tally with the declaration , the examination account is uploaded on the system, controlled and re-routed to the YELLOW lane for DPC processes to ensue otherwise offense management process is invoked. After release, step iii shall apply.

vii) Cargo is warehoused(stored) for a period not exceeding 270 days and beyond which goods shall be listed for auction.

C. CARGO EXAMINATION/VERIFICATION

i) The customs officer receives, studies and analyses documents

ii) He/she develops the examination plan e.g., tools needed, space and mode of examination.

iii) The customs officer confirms seals, marks and numbers from the container/ truck in relation to documents presented in the presence of owner or declarant (Agent)

iv) The customs officer will supervise offloading of goods and carry on physical examination.

v) After the examination, she/he will supervise loading back of goods and add customs seal for controlled storage.

vi) The customs officer together with the agent shall reconcile



and record examination results

vii) In case of non-conformity, the customs officer highlights discrepancies and offence processes ensue.

viii) The examination account/findings are uploaded on the system, declaration is controlled and re-routed to the YELLOW lane for subsequent DPC processing and release.

ix) After entry release, the warehouse bond (CB6) is committed, cargo shall be offloaded into bond stores and deemed warehoused.

D. CARGO RELEASE AND EXIT

i) The declarant/agent shall lodge a home consumption entry/declaration [IM4] or re-export entry, pay taxes where applicable and the same shall be processed to release by DPC.

ii) Where the cargo was imported under consolidation (groupage), consolidators shall before IM4 declaration, de-group using the House Bill of Lading [HBL], apply in ASYCUDA

for transfer of ownership of cargo, to enable tax payment by individual consignees and the same shall be approved by the designated officer.

iii) Upon DPC release, agent performs systems print release function, lodges entry for exit, bond clearance and subsequent physical flag off of cargo/goods.

iv) Clearance with other government agencies and the seized cargo in the warehouse is done concurrently.

v) Upon performance of full exit function, the transaction transmits to Electronic Fiscal Receipting and invoicing system (EFRIS) and client gets an electronic receipt.

vi) Where cargo is for re-export, it shall be subjected to physical examination process and loading onto the means of transport. Upon DPC release of the entry, the agent shall generate Transit document (T1) and proceed to the customs officer at the gate for sealing, systems departure and physical flag of /exit. An electronic seal (e-seal) is attached to monitor the cargo up to the final exit.

2. CARGO GROUPAGE

Cargo consolidation/groupage, refers to the process of combining and bundling multiple small shipments (cargo) from different shippers, consignees, or traders from the same country of export and purchase into a single larger shipment or container heading to the same destination, country, or point of final customs clearance.

Each of the individual shipments or cargo bundles is entitled to a House Bill of Lading indicating the true actual owner, cargo description, quantity, and weight of the cargo bundle or shipment. This individual House Bill of Lading is the title of ownership that a formal consolidator awards each individual shipment cargo bundle to prove a shipper, trader, and customer's ownership of that specific cargo. It is also the first document that enables the shipper, trader, or consignee to process their final tax clearances under the acceptable customs clearance procedure and take

possession of their cargo

Cargo Groupage Processes

a) The importer delivers goods to the consolidator (shipper) of his or her choice in the foreign country (e.g., China, UAE) together with all the documents showing the nature of the packages, a description of the items, as well as the invoices and packing list.

b) The individual importers must provide details of their names, contacts, and Tax Identification Number (TIN) to the consolidator at the point of delivery of the goods at the consolidator's warehouse. These details ought to appear on the Master Bill of Lading (MBL) and the House Bill of Lading (HBL)

c) Cargo is weighed, marked, and bundled with other smaller cargo belonging to different traders but destined for the same final destination and customs clearance point.

d) The consolidator ensures that before the goods arrive at the first port of entry, for instance, Mombasa/Dar-es-Salaam, all individual importers in the container have been identified; TIN details indicated on the Master Bill of Lading and have submitted the required purchase documentation, i.e., invoices, evidence of payments, parking lists with a detailed description of goods, quantities, delivery notes, etc.

e) When goods arrive at the first port of entry in the partner state (e.g., Mombasa, Dar-es-Salaam), transit entries are captured to move the goods to the destination bond in Uganda, where final clearance will take place. These customs documents are called WT8 and T1.

f) When the container arrives at the Inland Container Depot (ICD) or bond, the bond operator and customs officer receive the cargo. WT8/T1 entries are auto-converted to the warehousing entry (IM7). The registered consolidator and the appointed agent handle cargo examinations with customs and upload examination accounts for further processing.

g) The consolidator then initiates a transfer of ownership from his



names to the individual taxpayers they consolidated (breaks bulk). Transfer of ownership fees are paid, and approval of the transfer is done by the Supervisor customs.

h) All individual importers are required to appoint their own licensed customs agents to take on the process of clearing the items after the consolidator has approved the transfer of ownership.

i) The individual importers have the option to pay taxes after transfer of ownership approval or continue with the warehousing process as per the warehousing procedures or goods are re-exported. All the purchase documents (invoices, evidence of payments, parking lists with detailed description of goods, quantities, delivery notes, Master and House Bill of Lading etc.) must be declared and attached to all customs declarations.

DISCLAIMER

This information is strictly to guide our clientele and is subject to change on amendment of the tax legislation and any laws governing tax administration.



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