

EAC CUSTOMS UNION PROTOCOL

PART I GENERAL PROVISIONS

ARTICLE 34

Administration of the Customs Union

The administration of the Customs Union, including legal, administrative and institutional matters, shall be governed by the customs law of the Community.

ARTICLE 35

Measures to Address Imbalances arising from the Establishment of the Customs Union

For purposes of this Protocol, the Council shall approve measures to address imbalances that may arise from the establishment of the Customs Union.

ARTICLE 36

Safeguard Clause

1. In the event of serious injury or threat of serious injury occurring to the economy of a Partner State following the application of the provisions of this Protocol, the Partner State concerned shall, after informing the Council through the Secretary General and the other Partner States, take necessary safeguard measures.
2. The Council shall examine the method and effect of the application of existing safeguard measures and take appropriate decisions.

ARTICLE 37

Trade Arrangements with Countries and Organisations Outside the Customs Union

1. The Partner States shall honour their commitments in respect of other multilateral and international organisations to which they belong.

(4) The Council shall establish within the Community's institutional framework, a committee charged with facilitating—

- (a) the Directorate's formulation of policies and programmes on Customs management and administration;
- (b) exchange of information between the Directorate and the Commissioners; and
- (c) any other matters on working arrangements between the Directorate and the Customs.

Provisions relating to staff.

5. (1) There shall be appointed, in accordance with Partner States' legislation, a Commissioner responsible for the management of Customs by each of the Partner States and such other staff as may be necessary for the administration of this Act and the efficient working of the Customs.

(2) The Commissioner shall be responsible for the management and control of the Customs including the collection of, and accounting for, Customs revenue in the respective Partner State.

(3) The Commissioner may authorise any officer to exercise any of the powers conferred by this Act upon the Commissioner subject to such limitations as the Commissioner may impose.

(4) An officer appointed to any permanent office or employment in the Customs shall, on his or her appointment thereto, make and subscribe before a magistrate or a commissioner for oaths, a declaration in the form set out in the First Schedule.

Customs Union seal and flag.

6. (1) There shall be a seal of the Customs Union which shall be officially and judicially noticed and whose design and description shall be prescribed by regulations.

(2) The seal of the Customs Union shall be used as the official seal of the Customs.

(3) There shall be a flag of the Customs Union whose design and description shall be prescribed by regulations.

(4) The flag of the Customs Union and the flag of the Community shall be used to distinguish vessels employed in the service of the Customs from other vessels.

(5) In this section, Customs Union has the meaning assigned to it in the Protocol.

CHAPTER 196

THE UGANDA REVENUE AUTHORITY ACT.

Commencement: 5 September, 1991.

An Act to establish the Uganda Revenue Authority as a central body for the assessment and collection of specified revenue, to administer and enforce the laws relating to such revenue and to provide for related matters.

PART I—INTERPRETATION.

1. Interpretation.

In this Act, unless the context otherwise requires—

- (a) “authority” means the Uganda Revenue Authority established by section 2;
- (b) “board” means the board of directors established by section 4;
- (c) “chairperson” means the chairperson of the board of directors;
- (d) “member” means a member of the board of directors;
- (e) “Minister” means the Minister responsible for finance;
- (f) “revenue” means taxes, duties, fees, fines or other monies imposed by or collected under the laws or the specified provisions of the laws set out in the First Schedule.

PART II—ESTABLISHMENT, POWERS AND FUNCTIONS OF THE AUTHORITY.

2. Establishment of the authority.

(1) There is established an authority to be known as the Uganda Revenue Authority.

(2) The authority shall be a body corporate with perpetual succession and a common seal and shall be capable of suing and being sued in its corporate name and, subject to this Act, may borrow money, acquire and dispose of property and do all such other things as a body corporate may lawfully do.

(3) The authority shall be an agency of the Government and shall be under the general supervision of the Minister.