THE CUSTOMS MANAGEMENT (AMENDMENT) ACT, 2001

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ARRANGEMENT OF SECTIONS.

THE CUSTOMS MANAGEMENT (AMENDMENT) ACT, 2001.

An Act to amend the Customs Management Act, 1970.

DATE OF ASSENT: 2nd October, 2001.

Date of commencement: 1st October, 2001.

BE IT ENACTED by Parliament as follows:

1. Short title and commencement
This Act may be cited as the Customs Management (Amendment) Act, 2001, and shall come into force on 1st October, 2001.

2. Substitution of section 28 of the principal Act
Section 28 of the Customs Management Act, 1970, in this Act referred to as the principal Act, is amended by substituting for section 28 the following new section—

28. "Entry of cargo
Except as otherwise provided in the Customs laws, the whole of the cargo of any aircraft or vessel which is unloaded or is to be unloaded shall be entered by the owners within a period of twenty one days after the commencement of discharge either for—
(a) home consumption;

(b) warehousing;

(c) transshipment;

(d) export ex-warehouse;

(e) removal to another warehouse;

(f) use as stores for aircraft or vessels; or

(g) re-warehousing.

(2) Where any entry is delivered to the proper officer, the owner shall furnish with the entry, full particulars supported by documentary evidence, of the goods referred to in the entry.

(3) Entries for goods to be unloaded may be delivered to the proper officer for checking before the arrival at the port of discharge of the aircraft or vessel in which the goods are imported; and in any such case the Commissioner-General may, in his discretion permit any goods to be entered before the arrival of the aircraft or vessel.

(4) Where any goods remain unentered at the expiration of the prescribed period, or of such further period as may have been allowed by the proper officer, then the goods shall, if the proper officer so requires, be removed by, or at the expense of, the agent of the aircraft or vessel in which the goods were imported to a Customs warehouse.

(5) Where goods are entered for home consumption and are liable to taxes, payment of taxes shall be effected within a period of forty-five days.

(6) A person who contravenes subsection (5) is liable to a fine of 1% of the taxes assessed to be paid."

3. Amendment of section 191 of the principal Act

Section 191 of the principal Act is amended by substituting for subsection (2) the following new subsections—

"(2) Any regulations made under subsection (1) may prescribe as a penalty for the contravention of the regulations any one or more of the following—

(a) a fine not exceeding two million shillings or a term of imprisonment not exceeding one year or both;

(b) a fine calculated by reference to the value of the goods to which the contravention relates, or a multiple of that value whether or not in excess of the amount specified in paragraph *(a)*;

(c) in the case of a continuing offence, an additional fine not exceeding one hundred thousand shillings in respect of each day on which the offence continues;

(d) minimum penalties for any particular contravention;

(e) a requirement that the court, upon conviction of a person, shall order the forfeiture of goods in connection with which the offence is committed.

(2a) In the case of any offence relating to any textile or apparel articles in relation to which false information is made for the purposes of obtaining preferential treatment under any law or arrangement relating to the export of articles from Uganda to the United States of America, the Minister shall prescribe—

(a) a fine not less than three times the value of the articles in connection with which the offence is committed; and

(b) imprisonment not exceeding five years but not less than one year; and

(c) a requirement that the court shall, upon conviction of a person, order the forfeiture of the articles, in connection with which the offence is committed."