



**THE EAST AFRICAN COMMUNITY**

**THE EAST AFRICAN COMMUNITY CUSTOMS  
MANAGEMENT (AMENDMENT) BILL, 2015**

**MEMORANDUM.**

The principal object of this Bill is to amend the East African Customs Management Act, 2004 to facilitate the discharge of the functions of the Directorate of Customs and Trade as provided for in the Act and to facilitate smooth implementation of the Act, particularly on the procedures that facilitate the implementation of the EAC Single Customs Territory.

**HON. SAMUEL J. SITTA, MP,**  
*Chairperson Council of Ministers.*

THE EAST AFRICAN COMMUNITY CUSTOMS  
MANAGEMENT (AMENDMENT) BILL, 2015

ARRANGEMENT OF CLAUSES

*Clause*

1. Short title
2. Amendment of section 14
3. Amendment of section 34
4. Amendment of section 51
5. Amendment of section 57
6. Amendment of section 87
7. Amendment of section 107
8. Amendment of section 135
9. Amendment of section 218
10. Amendment of section 243
11. Insertion of new section 248A

**THE EAST AFRICAN COMMUNITY CUSTOMS  
MANAGEMENT (AMENDMENT) BILL, 2015.**

**A Bill for an Act**

**ENTITLED**

**THE EAST AFRICAN COMMUNITY CUSTOMS  
MANAGEMENT (AMENDMENT) ACT, 2015**

**An Act of the Community to amend the East African  
Community Customs Management Act, 2004.**

ENACTED by the East African Community and assented to  
by the Heads of State.

1. This Act may be cited as the East African Community Customs Management (Amendment) Act, 2015. Short title.
2. The East African Community Customs Management Act, 2004, in this Act referred to as the “principal Act” is amended in section 14(3), (4) and (5) by replacing the word “owner” where ever it appears, with the word “operator”. Amendment  
of section  
14
3. Section 34 of the principal Act is amended by replacing subsection (5) with the following new subsection— Amendment  
of section  
34

“(5) Where entered goods are not removed from the port of discharge after the expiry of the twenty one days prescribed under subsection (1), the goods shall be deemed to be in a customs warehouse”.

Amendment  
of section  
51

4. Section 51 of the principal Act is amended in subsection (1)(d) by substituting sub-paragraph (iii) with the following new subparagraph—

“(iii) in respect of any other product as may be prescribed by the Commissioner”.

Amendment  
of section  
57

5. Section 57 of the principal Act is amended—

- (a) in subsection (1) by replacing the words “of three months” with the words “as he or she may deem appropriate”; and
- (b) by repealing the proviso to subsection (2).

Amendment  
of section  
87

6. Section 87 of the principal Act is amended by inserting the following new subsection—

“(2) For the purposes of subsection (1), “office of destination” means any customs office at which a customs transit operation is terminated”.

Amendment  
of section  
107

7. Section 107 of the principal Act is amended by inserting after subsection (4), the following new subsections—

“(5) Where any obligation that requires the furnishing of a cash deposit has been fulfilled, the Commissioner shall, within thirty days, upon completion of the obligation refund the cash deposit.

(6) Where the Commissioner does not refund the cash deposit, an interest of two per centum per month shall accrue on the deposit for the period it remains unpaid.

**8.** Section 218 of the principal Act is amended by substituting for the word “Council” where ever it appears, the word “Commissioner”. Amendment  
of section  
218

**9.** Section 243 of the principal Act is amended by inserting the word “not” after the word “shall”. Amendment  
of section  
243

**10.** The principal Act is amended by inserting the following new section after section 248— Insertion of  
new section  
248A

**248A.** (1) A person intending to import goods, may make a written application to the Commissioner for advance binding rulings on any of the following—

- (a) tariff classification;
- (b) rules of origin; or
- (c) customs valuation.

(2) Subject to subsection (1) and upon direction from the Commissioner, the applicant shall furnish to the Commissioner sufficient information that may be used to make the decision.

(3) The Commissioner shall within thirty days of receipt of the sufficient information issue an advance ruling or give reasons for the inability to issue an advance ruling on the application.

(4) The decision issued under subsection (3) shall be binding on the Commissioner and the applicant”.