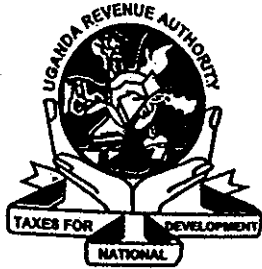


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UGANDA REVENUE AUTHORITY

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HEAD OFFICE
NAKAWA INDUSTRIAL AREA
P.O. BOX 7279
KAMPALA, UGANDA

Our Ref: ...URA/UG/KYOTO/1....

Your Ref:

18th July 2002

C
22/7

The Secretary General
World Customs Organization
Rue du Marché, 30
B-1210
Brussels.

RESERVATIONS TO THE REVISED KYOTO CONVENTION.

Uganda ratified the above convention and has already deposited the instrument of ratification in accordance with Article 7 of the Protocol of Amendment.

However, the instrument did not indicate the scope of acceptance of the specific annexes as specified in Article 4 of the Protocol of Amendment.

We therefore wish to notify that Uganda accepts all the specific annexes and chapters therein with reservations on the following Recommended Practices:

1. Specific Annex D - Chapter 3 - Recommended Practice 9, which states:-

"No goods declaration should be required by the Customs in respect of goods introduced into a free zone directly from abroad if the information is already available on the documents accompanying the goods".

The reason for the reservation is that in Uganda, irrespective of the customs procedure under which goods are imported, a declaration must be made if goods exceed a specific value.

The goods declaration is the main document used for purposes of monitoring and capturing statistics.

Currently, there are no free zones in Uganda and similar benefits of the free zone scheme are granted through the Manufacture under Bond scheme.

2. Specific Annex F – Chapter 3 – Recommended Practice 9, which states:-

"Drawback should also be paid on deposit of goods in a Customs warehouse or introduction of the goods into a free zone, on condition that they are subsequently to be exported".

This reservation is made because National legislation provides that drawback shall be paid on presentation of proof of exit of goods.

3. Specific Annex G – Chapter 1 – Recommended Practice 9, which states:-

“The Customs should grant temporary admission without a written Goods declaration when there is no doubt about the subsequent re-exportation of the goods”.

The reason for the reservation is that allowing temporary importation without a written goods declaration does not cater for the need to capture statistics of goods imported under this procedure.

I therefore request you to notify the contracting parties accordingly.

Yours Sincerely,



Allen Kagina

COMMISSIONER CUSTOMS AND EXCISE.

Copy: The Charge d' Affairs
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1150 Brussels.