

## **CHAPTER 335**

### **THE CUSTOMS AND EXCISE ACT.**

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## CHAPTER 335

### THE CUSTOMS AND EXCISE ACT.

*Commencement:* 1 July, 1977.

**An Act to establish a separate Customs and Excise Department for Uganda to replace and supersede the East African Department of Customs and Excise, and for other matters connected therewith or incidental thereto.**

#### **1. Interpretation.**

- (1) In this Act, unless the context otherwise requires—
  - (a) “Commissioner General” means the Commissioner General of Customs appointed under section 3 of the Customs Management Act and the Commissioner General of Excise appointed under section 3 of the Excise Management Act;
  - (b) “customs and excise revenue” means any import duties chargeable under the Customs Tariff Act and excise duties chargeable under the Excise Tariff Act;
  - (c) “Customs Management Act” means the East African Customs and Transfer Tax Management Act;
  - (d) “department” means the department of customs and excise established under section 2;
  - (e) “East African department” means the East African Customs and Excise Department;
  - (f) “Excise Management Act” means the East African Excise Management Act;
  - (g) “Minister” means the Minister responsible for finance.
- (2) For the purposes of this Act and any other written law—
  - (a) the reference to “the Community” both in section 114 of the Customs Management Act and in section 56 of the Excise Management Act shall be read as a reference to “the Government”; and
  - (b) all references in the Customs Management Act to “the Authority” shall, unless the context otherwise requires, be read as references to “the Minister”.

(3) For the avoidance of doubt, it is declared that the East African Customs and Excise Revenue Allocation Act shall be read subject to section 3 of this Act.

## **2. Establishment of the department.**

(1) There is established a department of customs and excise which shall be a department of the Government within the Ministry responsible for finance.

(2) There shall be appointed under this Act a commissioner of customs and excise and such other officers as may be necessary for the administration and efficient working of the department, and the commissioner of customs and excise so appointed shall, subject to the control of the Minister, be responsible for the control and management of the department and for the collection on behalf of the Government of, and for accounting to the Government for, all customs and excise revenue levied or collected in Uganda under the Customs Management Act or the Excise Management Act.

(3) All references in any written law, whether directly or by implication, to the East African department or to the Commissioner General or to officers of the East African department shall be deemed, unless the context otherwise requires, to be references respectively to the department or to the commissioner of customs and excise or to officers of the department.

## **3. No contributions to be made to the General Fund of the Community.**

Unless the Minister otherwise directs in writing, no payments or contributions to the General Fund of the Community shall be made out of customs and excise revenue chargeable in Uganda.

## **4. Effect of this Act.**

This Act shall have effect notwithstanding any Act of the Community or any other written law and shall not be construed as being repealed by any Act of the Community enacted hereafter.

**History:** Decree 13/1977; Act 4/1983, s. 6.

### **Cross References**

Customs Tariff Act, Cap. 337.

East African Customs and Excise Revenue Allocation Act, Laws of the Community, 1970 Revision, Cap. 23.

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970 Revision, Cap. 27.

East African Excise Management Act, Laws of the Community, 1970 Revision, Cap. 28.

Excise Tariff Act, Cap. 338.

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