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主旨：檢送本組蒐集彙整有關東非國家烏干達(Uganda)之貿易投資機會資訊如說明，敬請協助轉知各工商協會參用。

說明：

一、有關烏干達登記公司相關規定如下：

(一)外國人倘未居住在烏干達，仍可在當地申請註冊公司，公司稅為 30%，公司投資資本額需至少5萬美金，相關資料、程序及手續費可參考該國政府近期成立之一站式商務中心(One Stop Center)，其網址：<https://www.ebiz.go.ug/starting-a-business-in-uganda-local/?l=local>。烏國公司包含2種型態如下：

1、Private Limited Liability Companies：股東至少可1位，最多不超過100位。

2、Public Companies：須包含至少2位股東。

(二)外國投資者倘在其他國家已有公司者，亦可在烏干達登記為「外國公司」，其公司稅亦為 30%，公司利潤匯款稅為15%，投資資本額需至少10萬美金。相關資料、程序及手續費可參考上述一站式商務中心網站：<https://>

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[www.ebiz.go.ug/starting-a-business-in-uganda-as-a-foreign-investor/?f=foreign](http://www.ebiz.go.ug/starting-a-business-in-uganda-as-a-foreign-investor/?f=foreign)

(三)任何當地公司或外國公司在烏干達須先向烏國地方政府申請 Trading licence 經營執照始可進行任何商業活動，另需注意烏國未簽發全國通用經營執照，且烏國境內各地方政府執照互不採納，倘投資人擬在該國不同城市鄉鎮進行商業活動，則須分別至該市政單位申請當地 Trading licence。有關經營執照收費標準乙節，烏國係依據公司註冊地址及公司經營項目進行評估，並收取個別費用。相關資料參考網站：[https://www.kcca.go.ug/?jsp=trading\\_licence\\_rates](https://www.kcca.go.ug/?jsp=trading_licence_rates)。

二、有關在烏干達經營進出口貿易之稅率如下：

(一)成品貨物進口至烏國關稅通常為25%，半成品貨物關稅通常為10%，部分原物料(不包括食品)及資本財享免稅。進口貨物另徵收18%增值營業稅及6%預扣稅(可在未來報稅時贖回)，1.5%基礎建設稅協助發展鐵路。

(二)烏國為獎勵發展農業，對進口農業機械、種子、肥料及農藥均有不同程度減免關稅、預扣稅及增值營業稅，相關資料參考網站：<http://www.ugandainvest.go.ug/wp-content/uploads/2016/03/A-Guide-on-Incentives-Exemptions-available-Ugandan-Investors.pdf>。

三、檢送進口貨品至烏干達所需之報關文件及申請免稅/退稅文件如附件，請參用。

正本：經濟部國際貿易局

副本：經濟部國際合作處、經濟部投資業務處

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## Uganda Duties and Taxes Exemption and Customs Clearance Process

The following is information on the duties and taxes exemption process and customs clearance process in Uganda. As the two are largely intertwined, they are explained together. However, as an excerpt, here is how to obtain a duties and taxes exemption:

In order to obtain exemption certificate for non-food items the following applies:

- A triplicate application must be made to the Protocol Office of the Ministry of Foreign Affairs using the appropriate form.
- The Permanent Secretary will then approve/reject the application. Once done, one copy is retained by the Ministry, one copy is forwarded by them to the Customs and Excise Department and one copy is returned to WFP to go along with the other supporting documents related to the importation.
- When the goods are being declared and cleared with Customs, WFP must present the exemption certificate together with any other required documents. Included in these required documents it must show that WFP is the consignee of the goods.

### **Note:**

- Uganda Revenue Authority and the Ministry of Foreign Affairs have controls in place to monitor the goods being imported in relation to the exemption certificates approved.
- An exemption must be applied for before the arrival of the goods in the country.
- The total time required for obtaining duty and tax exemption certificate is at minimum 3 working days, but it depends on the workload of the approving officer.

In the case of food items, WFP has blanket coverage and only needs to present a declaration to Uganda Revenue Authority (Customs) with the supporting import documentation.

### **REQUIRED DOCUMENTS**

#### **Bill of Entry and Supporting Documents**

Declaration of goods to Customs is done on a bill of entry (SAD). The following are declared on the entry:

- Consignor (Exporter)
- Consignee
- Clearing Agent
- Origin
- Value
- Currency Code
- Commodity Code (HSC) description of goods
- Quantity
- Customs Procedure Code
- Payment Account (ASYCUDA world)

In Uganda two ASYCUDA (Automated System for Customs Data) Versions are in use namely, ASYCUDA 2.7 and ASYCUDA World. The latter system allows importers to do self-assessment of duty for their goods while in the former system duty assessment is done by customs.

Under both Systems, the Customs Clearing Agent prepares a work sheet indicating all the features listed above and takes it to the Direct Trader Input (DTI) Centre for registration. A print out of the entry is then produced with an entry number automatically allocated by the computer.

**The following documents support a declaration and should be availed to the customs agent prior to arrival of goods.**

- Commercial Invoice
- Packing list
- Bill of Lading/Airway Bill/Railway Consignment Notes
- Sales Agreement
- RCTD/TI
- Certificate of Origin
- Fumigation Certificate
- Phytosanitary Certificate
- Import Permits for restricted imports like drugs, arms and ammunitions, fertilizers, live plants, live animals, soil etc.

Other documents that may be attached on entries to support a declaration include:

- Proof of payment documents like Telegraphic transfer (TTs)
- Motor vehicle registration/Deregistration Certificate
- Letters of Credit
- Receipts.

It should be noted that not all declarations must have all the above listed supporting documents. It depends on the nature of the import and how the transaction was carried out.

