

## **FIFTH SCHEDULE (s 114)**

### **EXEMPTIONS REGIME**

#### **PART A – SPECIFIC EXEMPTIONS**

#### **GOODS IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH THE CUSTOMS BY OR ON BEHALF OF PRIVILEGED PERSONS AND INSTITUTIONS.**

##### **1. The Presidents**

Goods for use by the Presidents of the Partner States.

##### **2. Partner States Armed Forces**

All goods, including materials, supplies, equipment, machinery and motor vehicles for the official use of Partner States Armed Forces.

##### **3. Commonwealth and Other Governments**

Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.  
Goods for the use of any of the Armed Forces of any allied power.

##### **4. Diplomatic and First Arrival Privileges**

(1) Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or purchased by them prior to clearance through customs within ninety days of their first arrival in a Partner State or such longer period not exceeding three hundred and sixty days from the date of his arrival, as may be approved by the Commissioner in a Partner State in specific cases where the entitled personnel have not been granted an exemption under item 4(4) of Part A or item 5(3) of Part B:

Provided that this exemption shall apply to entitled personnel who may have arrived for a new contract notwithstanding their previous residential status in a Partner State while in execution of another assignment, provided further that each contract is for a term not less than two years.

(2) One motor vehicle which the ministry responsible for foreign affairs of a Partner State is satisfied as having been imported as a replacement for a motor vehicle originally imported under paragraph (1) which has been written off due to accident, fire or theft:

Provided that customs duty shall be payable at the appropriate rate if the written off motor vehicle is disposed of locally.

(3) Goods for the official use of the United Nations or its specialised agencies or any Commonwealth High Commission, or of any foreign embassy, consulate or diplomatic mission in a Partner State.

(4) Goods for the use of a high official of the United Nations or its specialised agencies, or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such exemption is made by the minister responsible for foreign affairs.

(5) Goods for the United Nations or any of its specialised agencies for the support of a project in a Partner State.

(6) On first arrival in a Partner State or within three months of that date, the household and personal effects, including one motor vehicle, of an employee of the United Nations, or of its specialised agencies, of any Commonwealth High Commission, or of any foreign embassy, consulate or diplomatic mission, where the employee:

(a) is not engaged in any other business or profession in a Partner State; and

(b) has not been granted an exemption under item 4(1), (2) and (4) of Part A or item 5(3) of Part B

(7) Any motor vehicle acquired free of duty pursuant to the provisions of this item shall on resale or upon other disposition, whether or not for any material consideration, be liable to duty notwithstanding that the period of two years allowed has elapsed.

## **5. Donor Agencies with Bilateral or Multilateral Agreements with the Partner States**

(1) Household and personal effects of any kind imported by entitled personnel or their dependants, including one motor vehicle imported or purchased by them prior to clearance through customs, within ninety days of their first arrival in a Partner State or such longer period not exceeding three hundred and sixty days from the date of his arrival, as may be approved by the relevant authority in a Partner State in specific cases where the entitled personnel have not been granted an exemption under item 4(4) of Part A or item 5(3) of Part B:

Provided that the exemption under this paragraph shall apply:

(i) to entitled personnel who may have arrived for a new contract for a term of not less than two years, notwithstanding their previous residential status in a Partner State while in execution of another assignment;

(ii) only once every four years where there is an on going project; and

(iii) to an additional motor vehicle where there is a bilateral agreement between the Government and aid agency entered into prior to the coming into force of this Protocol.

(2) One motor vehicle, which the Commissioner in a Partner State is satisfied, is imported as a replacement of another motor vehicle originally imported under paragraph (1) and which has been written off due to accident, fire or theft:

Provided that any motor vehicle acquired free of duty pursuant to the provisions of this item shall on resale or upon other disposition whether or not for any material consideration be liable for duty notwithstanding that the period of two years has elapsed.

## **6. International and Regional Organisations**

Goods and equipment imported by donor agencies, international and regional organisations with Diplomatic accreditation or bilateral or multilateral agreements with a Partner State for their official use.

## **7. The War Graves Commission**

Goods, including official vehicles but not including office supplies and equipment and the property of the Commission's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.

## **8. Disabled, Blind and Physically Handicapped Persons**

Materials, articles and equipment, including one motor vehicle, which:

- (a) are specially designed for use by disabled or physically handicapped persons or;
- (b) are intended for the educational, scientific or cultural advancement of the disabled for the use of an organisation approved by the Government for the purpose of this exemption.

Provided that the exemption in respect of motor vehicles shall not apply to paragraph (b)

## **9. Rally Drivers**

(1) One motor vehicle for each rally driver and spare parts specified in paragraph (2) which:

- (a) are imported or purchased prior to clearance through customs for use in the rally;
- (b) having been temporarily imported under the Act for use in the rally, are purchased during the period of temporary importation by a rally driver resident in a Partner State for use in a rally;
- (c) Having been imported under conditions whereby exemption of duty is granted under this Schedule, or whereby remission or refund of duty has been granted by the Commissioner, are purchased by a rally driver resident in a Partner State for use in the rally; and
- (d) in the case of vehicles only, are assembled in a Partner State and purchased by a rally driver for use in the rally.

(2) Paragraph (1) shall apply to the following spare parts imported by a rally driver for use in the rally:

- (a) one engine assembled complete, or such individual parts making up one engine as the rally driver requires, including, in either case, a starter motor, alternator and clutch;
- (b) one gear box assembly complete;
- (c) one differential assembly and one front and rear axle assembly, or such individual parts making up one front and rear axle assembly as the rally driver requires;

- (d) not more than four front suspension assemblies, or such individual parts making up those assemblies as the rally driver requires: and
  - (e) not more than two sets of rear shock absorbers.
- (3) Exemption of duty under paragraph (1) and (2) is made on the condition that:
- (a) it applies only to motor vehicles and parts imported or purchased for use by bona fide rally drivers resident in a Partner State who have been approved and recommended to the Commissioner or a person authorised by him or her in writing, by the rally authorities and accepted as such by him;
  - (b) where the motor vehicle or parts ceased to be used or, in the case of parts, to be reassigned for use, for rally purposes or are disposed off in a Partner State to persons not entitled to exemption from, or remission of duty, duty shall, immediately become payable at the appropriate rate; and
  - (c) where the motor vehicle parts cease to be used, or in the case of parts, to be assigned for use, for rally purposes or are disposed off in a Partner State to persons not entitled to exemption from, or remission of duty, duty shall subject to paragraph (5), immediately become payable at the appropriate rate.
- (4) Nothing in paragraph (3) (a) or (c) shall prevent the motor vehicle or spare parts from being used in other rallies in a Partner State.
- (5) Where a person to whom an exemption has been granted under this item, fails to take part in the rally, duty shall become payable at the rate applicable on the date the Rally ends.

#### **10. Goods and Equipment for Use in Aid Funded Projects.**

### **PART B – GENERAL EXEMPTIONS**

#### **GOODS IMPORTED OR PURCHASED BEFORE CLEARANCE THROUGH CUSTOMS**

##### **1. Aircraft Operations**

- (a) Any of the following goods, which are imported for, use by the national carrier or any airline designated under an air services agreement between the Government of a Partner State and a foreign government:

Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialised nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.

- (b) Any of the following goods, which are imported for use by an approved ground handler or caterer:
- i equipment of a specialised nature for repairs; maintenance and servicing of an aircraft.
  - ii specialised aircraft loading and unloading equipment; and

iii stairways for boarding and loading aircrafts

- (c) Aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance:

Provided that such spare parts shall be imported on the recommendation of the authority responsible for civil aviation in the Partner State and in such quantities as the Commissioner may specify.

## **2. Containers and Pallets**

- (a) Containers, including boxes, tins, bottles, jars, and other packages in which any goods not liable to *ad valorem* duty are packed and imported, being ordinary trade packages for the goods contained therein;

Gas Cylinders under HS Code 7311.00.00 and 7613.00.00(*Inserted by Legal Notice No. EAC/08/2006 of 30<sup>th</sup> June, 2006*)

- (b) Pallets and pre-packing slings;
- (c) Containers specially designed and equipped for carriage by one or more modes of transport.
- (d) Imported containers, which the Commissioner on the recommendation of the Director of Veterinary Services is satisfied, and specially designed for storing semen for artificial insemination;
- (e) Packing material of any kind designed for packaging goods for export.

## **3. Deceased Person's Effects**

Used personal effects, subject to such limitations as the Commissioner may impose, which are not for re-sale and have been the property of the deceased person and have been inherited by or bequeathed to the person to whom they are consigned. The personal effects include one motor vehicle which the deceased owned and used outside a Partner State.

## **4. Fish, Crustaceans and Molluscs**

Fish, Crustaceans and Molluscs, fresh (dead or live) chilled or frozen caught and landed by canoes or vessels registered and based in a Partner State

## **5. Passengers' Baggage and personal effects**

(1) Goods imported by passengers arriving from places outside the Partner States shall, subject to the limitations and conditions specified in the following paragraphs:

The goods shall be:

- (a) the property of and accompany the passenger, except as provided in paragraph 7;
- (b) for the personal or household use of the passenger in a Partner State; and
- (c) of such kinds and in such quantities as the proper officer may allow.

(2) Notwithstanding paragraph (1)(c), the following goods shall not be exempted under this item:-

- (a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, except as provided in paragraphs 6 and 7 of this item;
- (b) fabrics in piece;
- (c) motor vehicles, except as provided in paragraph (3) and (4);
- (d) any trade goods or goods for sale or disposal to other persons.

(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person on first arrival or a returning resident of a Partner State whom the proper officer is satisfied is bona fide changing residence from a place outside a Partner State to a place within a Partner state. *(Amended by Legal Notice No. 2 of 15<sup>th</sup> September 2005).*

- (a) wearing apparel;
- (b) personal and household effects of any kind which were in his personal or household use in his former place of residence;
- (c) one motor vehicle, “(excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes)” which the passenger has personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage in the case of shipment):

Provided that the person has attained the age of eighteen years.

(4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to a Partner State

- (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
- (b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit;
- (c) that the goods are imported by a returning resident being an employee of an international organisation the headquarters of which are in a Partner State and who has been recalled for consultations at the organisation’s headquarters.

(5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident of a Partner State returning from a visit outside a Partner State and who is not changing residence in accordance with paragraphs (3) and (4):

- (a) wearing apparel;
- (b) personal and household effects which have been in his personal use or household use.

(6) Subject to paragraph (1) of this item, and subject to sub-paragraph (b) of this paragraph, duty shall not be levied on the following goods imported by, and in the possession of a passenger:-

- i spirits (including liquors) or wine, not exceeding one litre or wine not exceeding two litres;
- ii perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;
- iii cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.

The import duty free allowance shall be granted only to passengers who have attained the age of eighteen years.

(7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within ninety days of the date arrival of the passenger or such further period not exceeding three hundred and sixty days from such arrival as the Commissioner-General may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported in unaccompanied baggage.

(8) Where any person who has been granted an exemption under paragraphs (3) or (4) changes his residence to a place outside a Partner State within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period not exceeding sixty days from the date he changes his residence to a place outside a Partner State, as the Commissioner may allow, otherwise duty becomes payable from the date of importation.

(9) Subject to Paragraph (1) and (2) of this item, goods up to the value of United States Dollars Three Hundred for each traveller in respect of goods, other than goods referred to in paragraph 8 of this item, shall be exempted when imported by the traveller in his or her accompanied baggage or upon his or her person and declared by him or her to an officer, provided that the person has been outside the Partner State for a period in excess of 24 hours. *(Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005)*

## **6. Samples and Miscellaneous Articles**

Samples and miscellaneous articles not imported as merchandise which in the opinion of the Commissioner have no commercial value.

## **7. Ships and Other Vessels**

Passenger and cargo vessels of all kinds of twenty –five net register tonnage or more, cable ships, floating factories, whale catching vessels, trawlers and other commercial fishing vessels (other than sport fishing vessels), weather ships, hopper barges; lighters, pontoons (being flat decked vessels used for the transportation of persons or goods) and ferry boats; parts and accessories, but not including batteries and sparking plugs

**8. Preparations for cleaning dairy apparatus**

Surface-active preparations and washing preparations whether or not containing soap, specially prepared for cleaning dairy apparatus.

**9. Mosquito nets and materials for the manufacture of mosquito nets.**

**10. Seeds for Sowing**

All seeds spores and cut plants, imported specially treated, which the relevant authority in the Ministry responsible for Agriculture has approved as fit for sowing.

**11. Chemically defined compounds used as fertilizers**

Upon recommendation of the authority responsible for Agriculture in the Partner State.

**12. Museums, Exhibits and Equipment**

(a) Museum and natural history exhibits and specimens, and scientific equipment for public museums; and

(b) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the relevant authority in a Partner State, imported or purchased prior to clearance through Customs by the National Museums.

**13. Diapers, Urine Bags and hygienic bags**

Diapers, urine bags and hygienic bags for medical use in such quantities as the Commissioner may allow. *(Amended by Legal Notice No. 2 of 15<sup>th</sup> September 2005)*

**14. Diagnostic Reagents and equipment**

Diagnostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services for use in hospitals, clinics and diagnostic laboratories subject to such limitations as the Commissioner in a Partner State may impose. *(Amended by Legal Notice No. EAC/12/2006 of 30<sup>th</sup> June 2006)*

**15. Inputs for agricultural, Horticultural or Floricultural use.**

Imported inputs by persons engaged in horticulture, agriculture or floriculture which the Commissioner is satisfied are for use in the horticulture, agriculture or floriculture sector. *(Amended by Legal Notice No. 2 of 15<sup>th</sup> September 2005)*

**16. Packaging Material for Medicaments**

Packaging materials and raw materials for manufacture of medicaments. *(Amended by Legal Notice No. 2 of 15<sup>th</sup> September 2005)*

**17. Education**

Educational Articles and Materials as specified in the Florence Agreement.



**18. Splints for use in the manufacture of matches**

Splints imported by a manufacturer for use in the manufacture of matches.

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**19. Inputs for use in the manufacture of agricultural equipment**

Inputs imported by a manufacturer for use in the manufacture of agricultural equipment.

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**20. Relief goods imported for emergency use in specific areas where natural disaster/calamity has occurred in a Partner State**

Goods for emergency relief purposes of such quantities and within a specified period imported by government or its approved agent or a non-governmental organisation or a relief agency as authorised by the Director/Commissioner responsible for disaster management in a Partner State provided that:

- a. The goods are household utensils, food stuffs, materials for provision of shelter, and equipment and materials for health, sanitary and education purposes.
- b. The goods are for use in areas where a natural disaster or calamity has occurred in Partner State.
- c. The importation shall be made within 6 months or such further period not exceeding 12 months as the Commissioner of a Partner State may permit in each case.
- d. The quantities of imported goods shall be subject to such limitations as the Commissioner may impose and,
- e. The Commissioner shall submit a notification of the exemption detailing the description of the goods and quantities to the Directorate for circulation to other Partner States.

*Inserted by Legal Notice No. EAC/12/2006 of 30<sup>th</sup> June 2006*

**21. Hotel Equipment**

Any of the following goods engraved or printed or marked with the hotel logo imported by a licensed hotel for its use:

- a. Washing machines;
- b. Kitchen ware;
- c. Cookers;
- d. Fridges and freezers;
- e. Air conditioning systems;
- f. Cutlery;
- g. Televisions;
- h. Carpets;
- i. Furniture and
- j. Linen and curtains

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**22. Refrigerated trucks**

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**23. Speed governors**

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**24. Computer software**

Any media containing computer software

*Inserted by Legal Notice No. 2 of 15<sup>th</sup> September 2005*

**25. Electrical Energy saving bulbs for lighting also known as Compact Fluorescent Bulbs.**

Compact Fluorescent Bulbs (Energy Saving Bulbs) with power connecting cap at one end, of a rated lamp wattage not exceeding 20 per bulb.

*Inserted by Legal Notice No. EAC/12/2006 of 30<sup>th</sup> June 2006*

**26. Specialised solar equipment and accessories**

Specialised Solar powered equipment and accessories including deep cycle sealed batteries which exclusively use and/or store solar power.

*Inserted by Legal Notice No. EAC/12/2006 of 30<sup>th</sup> June 2006*