

THE REPUBLIC OF UGANDA

MINISTRY OF FOREIGN AFFAIRS

PRIVILEGES AND IMMUNITIES FOR THE DIPLOMATIC CORPS AND INTERNATIONAL/REGIONAL ORGANISATIONS IN UGANDA

March 2012

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1.0 INTRODUCTION

All Diplomatic agents, Foreign Consular Officers and members of Administrative and Technical Staff serving with Foreign Missions in Uganda are granted Privileges and Immunities in accordance with the Vienna Convention on Diplomatic Relations (1961) and the Diplomatic Privileges Act Chapter 201 of the Laws of Uganda which domesticates the afore-mentioned Convention.

The application of the immunities and privileges is based on the principle of reciprocity. The Government of Uganda will therefore accord Immunities and Privileges to foreign officials and their family members similar to those accorded to Ugandan diplomats in the respective countries of accreditation.

The level of Privileges and immunities accorded to foreign representatives also varies according to their status.

The status of members of staff of different International/Regional organizations is primarily governed by the Agreements/Memoranda of Understanding, Uganda has concluded with the respective organizations. The Privileges extended to those organizations and their staff are therefore, based on these Agreements subject to the Laws of Uganda a case in point being the Value Added Tax (Amendment) Act, 2005.

The Protocol Department of the Ministry of Foreign Affairs is always available to assist and advise Foreign Missions and International Organizations on matters pertaining to Privileges and immunities. The Ministry will greatly appreciate the co-operation of foreign Missions and International/Regional organizations in making their staff know and understand the Privileges and

immunities which the Government of Uganda accords them.

2.0 CATEGORIES OF ENTITLED PERSONS

- 2.1 The persons to whom the Diplomatic Privileges Act applies are divided into the categories laid down by the Vienna Convention on Diplomatic Relations and this classification will be used for all purposes.
- i) Heads of Mission
- ii) Members of the Diplomatic staff (Attaches)
- iii) Members of Administrative and Technical Staff.
- iv) Heads of International / Regional Organizations and their staff.

A member of category (i) and (ii) is also referred to as a Diplomatic agent. Notification of arrival of all home-based staff should be made to the Protocol Department of the Ministry of Foreign Affairs by filling in Annex I. The names of Heads of Mission and Members of Diplomatic and International and Regional Organizations staff are included in the "Diplomatic & Consular List" which is published annually.

2.2 Any child born in the Republic of Uganda to a diplomat is not a citizen of Uganda if at the time of his/her birth his/her father enjoyed immunity from jurisdiction under the Diplomatic Privileges Act or enjoyed, under some agreement, immunity from prosecution within the jurisdiction. Such a child, however, is entitled to all the Privileges and Immunities enjoyed by his/her parents.

3.0 ACCREDITATION

On arrival, the mission should immediately notify the Ministry of Foreign Affairs of the arrival of the

official indicating his/her name, rank, title/designation, duration of the tour of duty and the dependants of the official.

3.1 Identity Cards

Identity Cards are issued by the Ministry of Foreign Affairs to members of staff of Diplomatic Missions and International/Regional organizations and their dependents.

The Identity Cards are the property of the Ministry and must be returned to the Protocol Department on termination of assignment or at the end of the tour of duty.

3.1.1 Application for Identity Cards

Applications for Identity Cards by Missions should be submitted to the Protocol Department and the following documents are required:

- *i.* A Diplomatic Note together with a duly filled in application form (Annex I).
- *ii.* 2 passport-sized photographs.
- iii. Specimen Signature.
- iv. Photocopies of the pages of the Passport, bearing the applicant's photograph, specimen signature, bio details, and type of passport and recording the first entry of the applicant into Uganda.

Click here to download Identity Cards Application Form

3.1.2 Types of Identity Cards Issued

a) **Red Cards**

These are issued to fully accredited Diplomats holding Diplomatic Passports as designated by the sending State and Heads and Representatives of International / Regional Organizations and their

spouses

b) Pink Cards

These are issued to Heads and Staff of International / Regional Organizations accredited to Uganda.

c) Purple Cards

These are is sued to Honorary Consuls and their spouses.

d) Green Cards

These are issued to non-Diplomatic staff working with Diplomatic Missions.

3.1.3 Validity of Identity Cards

The Identity Cards are valid for an initial period of three years and are renewable.

3.1.4 Loss of Identity Cards

Loss or theft of an Identity Card should be reported as soon as possible to the Ministry of Foreign Affairs by means of a Diplomatic Note together with a copy of a Police report.

3.1.5 Identity Cards for dependents

Identity Cards are issued to dependents who are eighteen (18) years of age and below, or full time students below twenty two (22) years.

4.0 EXEMPTION FROM REGULATIONS RELATING TO THE CONTROL OF FOREIGNERS

Any person who is a member of a Diplomatic Mission within the definition of the Diplomatic Privileges Act and any person who is a member of the family and forms part of the household of such a family, is exempted from compliance with the requirements of the <u>Aliens Restriction Act</u>

4.1 TAX IDENTIFICATION NUMBERS (TIN)

In accordance with Section 135(1) of the Income Tax Act cap 340 and Section 50(1) of the Value Added Tax Act, Uganda Revenue Authority (URA) requires any individual conducting business or engaged in employment or dealing in registration and/or revenue payment transactions with the government, or any business or company registered by the registrar of businesses/companies in Uganda, corporate body, Non-Governmental Organization (NGO), Government Departments, Parastatals, Diplomatic Missions and International Organizations and Local Government Authorities to have a **Tax Identification Numbers (TIN)**.

All Missions and Members of the Diplomatic Corps and International and Regional Organizations, are therefore required to apply for TIN online on the URA website www.ura.go.ug

When submitting an application to URA through the Ministry of Foreign Affairs with respect to any customs and other tax related matters, Diplomatic Missions and International / Regional Organizations should quote the TIN allocated to a particular Mission/specialized agency.

4.2 Exemption from Duties and Taxes

4.2.1 Income Tax

Diplomatic agents and members of the administrative and technical staff are exempted from taxation as provided by Article 34 of Vienna Convention on Diplomatic Relations (1961).

Members of staff and private servants shall be exempted from taxation on wages received from the sending state, if the person is not a national of Uganda or permanently resident in Uganda.

All local staff employed by Missions are liable to pay income tax and other related taxes and fees levied on their wages.

4.2.2 Stamp Duties

Missions are exempted from payment of stamp duty on purchase or lease of property for their exclusive use. Any other transaction that would attract Stamp Duty under the Schedule of the Stamps (Amendment) Act, 2002 is not exempt. All transactions that any diplomat engages in, in his or her personal capacity for instance purchase or lease of land for private purposes or the acquisition of a loan or mortgage will not be exempted.

4.2.3 Land Rates

Premises of Foreign Missions for non commercial purposes are exempted from land rates levied by municipal authorities in U g a nd a, if they are used for the execution of official duties.

Where Missions rent premises for their use, such premises are not exempted from land rates. It is, however, the owner of the premises, not the tenant, who is liable for paying the lease fee.

4.2.4 Land Rent Fees

Diplomatic Missions are exempted from payment of land rent fees charged annually by the Commissioner of Lands on properties used for non commercial purposes within Uganda.

4.2.5 Customs Duties

- (a) Diplomatic Missions, and International/Regional Organizations represented in Uganda and their accredited personnel are exempted, on the basis of reciprocity, or by agreement, from Customs duties on imported or locally purchased articles, including motor vehicles, alcoholic drinks, cigarettes and tobacco, and petrol for vehicles.
- (b) All requests for duty free purchases, within acceptable norms, should be submitted to Protocol Department, Ministry of Foreign Affairs in triplicate on MFA/DIP/Form 3 (Exemption Forms-Annex II) supported by relevant documents/bills of lading together with invoices, packing lists and a detailed list of contents of the packages for onward submission to Uganda Revenue Authority.

Click to download MFA

The forms should bear the:

- (i) Signature of the privileged person;
- (ii) Signature of the Head of Mission or Chargé d'Affaires a.i. or authorized representative
- (iii) Official Seal of the Mission.
- (c) The above documents should be accompanied by a Diplomatic Note indicating that the articles are for personal or official use and the purpose of the consignments.
- (d) All exemption forms are processed by the Protocol Department and forwarded to Uganda Revenue Authority for clearance within a reasonable time period.

Incomplete applications will be returned to the respective Missions.

5.0 TAX REFUNDS

5.1 Value Added Tax (VAT) Refund

Diplomatic Missions and International/Regional Organizations represented in Uganda and their accredited personnel are entitled to VAT refund on local purchases including fuel for use in motor vehicles bearing CD number plates in accordance with Section 45 of the VAT Act cap 349 subject to Section 81 of the VAT (Amendment) Act, 2005. However, when they are making local purchases they are required to pay VAT and later claim for a refund.

Requests for refunds on purchases above USD 100 made in one transaction should be lodged with URA through Ministry of Foreign Affairs within 6 (six) months.

Under the 2nd Schedule of the VAT Act as amended, Missions and Diplomatic personnel are entitled to a refund on the following services

- (a) Rent, telephone and other services supplied by VAT registered institutions / persons (supply of water and electricity is zero-rated);
- (b) Services supplied to them by VAT registered hotels and restaurants;
- (c) When importing and removing goods from bond.
- (d) Work carried out on a building site for construction or improvements and maintenance of premises of a Mission, including the residence of the Head of Mission.

Applications for reimbursement of value added tax on form MFA/DIP/FORM 3 shall be submitted to the Commissioner General of URA through the Ministry of Foreign Affairs, accompanied by invoices on which the application for reimbursement is based. Such invoices have to be consistent with the

provision of section 45 of the VAT Act.

Please note that exemption from VAT applies only to goods purchased from VAT registered retailers.

5.2 Refund of Fuel Duty

Missions and diplomats are entitled to a refund of excise duty paid on fuel (petrol and diesel). To claim the refund, the Mission / individual diplomat presents the receipts under cover of a Diplomatic note together with completed MFA/DP Form 3 covering the period of consumption.

All claims by Missions should be accompanied by tax invoices and a list of all CD registered vehicles that consumed the fuel for verification by the Ministry of Foreign Affairs for onward forwarding to URA Refund Desk.

Exercise Duty refund on fuel should be claimed within 12 (twelve) months of consumption.

6.0 DUTY FREE PURCHASES

6.1 Goods

6.1.1 Diplomatic agents may import free of customs duties and VAT any goods which are for their family or members forming part of their household.

Application for the release of such goods should be made on the appropriate form which is MFA/DIP/FORM3 filled in triplicate and submitted to URA through Protocol Department, Ministry of Foreign Affairs.

6.1.2 Spirits, Wines, Beer and Tobacco

Missions and International/Regional Organizations are expected to import or make local purchase of

spirits, wines, beer and tobacco in reasonable quantities. However, Uganda Revenue Authority will only grant exemptions on the amounts as prescribed by the Customs Management Act as amended.

6.1.3 Members of the Administrative and Technical Staff of Missions, International/Regional Organizations may import their personal and household effects free of customs duties and VAT at the time of first arrival. This privilege applies only to goods which were in the ownership and possession of the staff members, or had already been ordered by them before their arrival for appointment in Uganda. The actual importation of such goods may however take place at any time during a period of three months following the date of arrival. Application for the release of such goods free of customs duties and VAT should be made on the appropriate MFA/DIP/Form 3 to the Chief of Protocol, Ministry of Foreign Affairs, Kampala.

6.2 Official Supplies

These may include articles that are required for the official use of a mission or International/Regional Organizations such as furniture, office equipment, hardware, and supplies for official ceremonies e.g. trade fairs, exhibitions and national days. Such items may be released free of customs duty through submission of MFA/DIP/Form 3 to URA through the Chief of Protocol, Ministry of Foreign Affairs

6.3 Motor Vehicles

6.3.1 Import and Purchase of Motor Vehicles

Diplomatic agents and staff of International and Regional Organizations who are not nationals or permanent residents of Uganda shall be exempted from customs duties, Value Added Tax (VAT), Income Tax on motor vehicles imported by them. The same applies to motor vehicles purchased locally in Uganda.

6.3.2 Official Cars

There is no limitation on the number of vehicles for a Mission's official use. The Ministry for Foreign Affairs, however, will accept the import or local purchase of a reasonable number of such vehicles on the basis of the size of the Mission, among other factors.

6.3.3 Personal Cars

Diplomatic agents may import free of customs duty and VAT two vehicles - if they are married and accompanied in Uganda by their spouses. If they are single, or are married but not accompanied by their spouses in Uganda, then they are entitled to one duty free car. This entitlement is for a tour of duty and the Ministry can authorize replacement in case of:

- Irretrievable loss in theft or accident
- Uneconomical or irreparable malfunctioning occasioned by old age or other defect.

Each case shall be considered on its own merit and such application should be made to the Chief of Protocol, Ministry of Foreign Affairs.

Members of the Administrative and Technical Staff of Missions, International and Regional Organizations may import their personal and household effects including one motor vehicle free of customs duties at the time of first arrival. This privilege applies only to a motorcar, which was in the ownership and possession of the staff member or had already been ordered by him on the date when he first arrived in Uganda to take up his / her appointment. The actual importation of such a car may, however take place at any time during a period of six months following the date of arrival.

6.4 Conditions for Importation of Motor Vehicles

Vehicles are imported or purchased under the above arrangements on the following conditions:

- That they are genuinely required for the personal use of the privileged individual or for the
 official use of the mission.
- That authority to import or purchase an automobile duty free shall not be transferred to any other individual, institution or organization.
- The automobiles imported or purchased duty free shall not be sold, hired, given away or disposed off without prior written permission of the Customs Department of Uganda Revenue Authority (URA). Application for authority shall be made through the Chief of Protocol, Ministry of Foreign Affairs on form MFA/DIP/FORM 3

6.4.1 Registration of Motor Vehicles

- (a) Registration of all motor vehicles is compulsory. Any vehicle imported or bought locally must be registered with URA through the Ministry of Foreign Affairs. Missions and their staff intending to register their vehicles should notify the Ministry of Foreign Affairs and submit their applications through a Diplomatic Note and providing all the relevant details of the vehicle.
- (b) Following verification and examination by URA a Customs Bill of Entry is prepared to enable the registration of the vehicle. On presentation of the registration booklet and the appropriate insurance cover, the Mission / agent would then be provided with a number plate in the CD or UA series, as appropriate, and a motor vehicle license.
- (c) Diplomatic Missions, together with other members of the Diplomatic staff of Missions are exempted from payment of motor vehicle registration fee and road license. Exemption is

granted to them on application submitted to URA through the Chief of Protocol.

6.4.2 Number Plates

- i) Missions / agents are allocated CD number plates by URA through Ministry of Foreign Affairs.
 - ii) International /Regional Organizations and technical staff are allocated UA series number plates.

All number plates allocated to Missions, International/Regional organizations and their staff should be returned to the Ministry after deregistration and before re-exportation of the vehicle.

6.4.3 Disposal of Vehicles

Missions and members of Missions and private servants who have been granted duty-free import of a motor vehicle may sell it at any time. However, if sold to a person who does not enjoy the privilege of duty-free import, customs duty and other dues become payable by the buyer.

- (a) Applications for the disposal of motor vehicles should be forwarded to URA through the Ministry of Foreign Affairs. Vehicles purchased under privilege may be disposed of after 2 years without payment of duty. If sold prior to the 2-year period, proportional duty and value added tax and all other appropriate fees should be paid, if it is sold to a non-privileged person.
- (b) Missions are required to inform the Ministry of the final departure of any of their staff who is the owner of a duty free vehicle, and to ensure that the proportionate duty, as applicable, on these vehicles has been paid before the departure of the staff concerned if the vehicle is to be sold to a private individual.

6.5. Export of Vehicles

Missions should notify the Ministry prior to the export of the vehicle imported into Uganda under Diplomatic Privileges. The Ministry will inform the Customs Department of URA accordingly for deregistration and re-export of the vehicle.

6.5.1 Driver's License (Permit)

- (a) A Foreign driver's license is acceptable in the Republic of Uganda only if it is still valid in the country of issue.
- (b) Missions are encouraged to forward an official request together with a copy of the driver's license to URA who will validate the license for a renewable period of one year.
- (c) If the license is in a language other than English or French, an official translation thereof, with the seal of the Diplomatic Mission, must be produced along with the request (certified correct by the issuing authority).
- (d) Should a Diplomatic agent require a Uganda driver's license, he/she should submit an application to the Commissioner General of URA.

7.0 PRIVILEGES FOR HONORARY CONSULS

The Privileges and Immunities regime relating to Honorary Consular Officers and Consular Posts headed by such officers is defined in Chapter III of the Vienna Convention on Consular Relations. The following facilities are extended to Honorary Consular Officers by the Ministry of Foreign Affairs, in Uganda:

- (i) Identity Card.
- (ii) One duty free vehicle registered in the names of the Consulate which can be replaced after a minimum of three (3) years from the date of registration.
- (iii) A limited quantity of duty free drinks for National Day/Farewell receptions held in Uganda by a Honorary Consul on behalf of an accredited non-resident Ambassador of the Sending State and during official visits of Heads of State.
- (iv) Limited quantity of office furniture and office equipment

8.0 WITHHOLDING OF PRIVILEGES

Duty and VAT exemption may be withheld where a previous clearance of the same type or similar type of goods by a mission or member of staff is considered not to meet the requirements of the mission or staff member. In these circumstances, the mission or member of staff will be informed of the reason for withholding the privilege.

9.0 ABUSE OF DIPLOMATIC PRIVILEGES

- a) The privilege to import goods duty free is for the mission and staff member and his / her dependants only. Goods imported or purchased duty free shall not be lent, hired, given away, exchanged, or otherwise disposed of without written permission of the customs authorities. Applications for this permission shall be made through the Chief of Protocol, Ministry of Foreign Affairs. Any contrary dealing with the goods obtained duty free shall constitute abuse of privilege.
- b) As the goods shall only be personal goods or for the use of the mission, quantities imported must be reasonable. Importing or attempting to import goods in excessive quantities or beyond reasonable requirements may constitute abuse of Diplomatic Privileges.

In the cases mentioned above or failure to comply with the conditions of purchase, the Commissioner of Customs reserves the right of withholding future duty free purchases of the mission concerned or its staff member until the issue is resolved.

10.0 PURCHASE AND SALE OF LAND AND REAL PROPERTIES Missions should inform the Protocol Department of their intention to use premises for Mission purposes. Similarly, they should inform the Protocol Department if they intend to cease using premises for Mission purposes. **Purchase** 10.1 No foreign government should buy or commit itself to buy land and / or real property in Uganda for use as Chanceries or Residences of Heads of Missions or for use as residences for other members or the staff of its Mission without first obtaining permission from the Government of Uganda. When

asking for permission through the Ministry of Foreign Affairs, Missions are requested to indicate where the property in question is located and for what purpose it will be used. Individual members of foreign Missions also need permission to buy kml or real property in Uganda in accordance with Uganda land laws.

10.2 Sale

When a foreign government or Mission intends to sell property which it already owns in Uganda, the mission should inform the Ministry of Foreign Affairs. Where a foreign government owns real property and wishes to alter its use (e.g. to change the Ambassador's residence to a Chancery), the Ministry of Foreign Affairs should be informed before the change is made.

10.3 Renting

Missions should however inform the Protocol Department of their intention to rent premises for Mission purposes. Similarly, they should inform the Protocol Department if they intend to cease using the rented premises for Mission purposes

It should be noted, however, that rented properties do not qualify for tax exemption, as the taxes are levied on the individual landlords, who take the incidence of such taxation into consideration when deciding the rent.

11.0 PARKING

Parking space is reserved for each Diplomatic mission within the vicinity of its Chancery or official residence.

Parking spaces may be reserved for the respective mission after an application to that effect is made in a Diplomatic Note to the Ministry for Foreign Affairs, which will then notify KCCA for a decision on the matter, including where the parking spaces will be located.

Mission vehicles parked along public roads outside the Mission reserved parking area are required to pay parking fees.

12.0 EMPLOYMENT

Uganda Government respects the right of Foreign Missions to appoint members of their staff in accordance with Article 7 of the Vienna Convention on Diplomatic Relations and Article 19 of the Vienna Convention on Consular Relations. However, in cases where the person to be appointed as a member of local staff is a national of the sending state of the mission concerned or is a national of a third state, the mission should comply with the Uganda Immigration requirements regarding the employment of aliens. In this respect annual local staff returns shall be made to the Ministry of Foreign Affairs. Missions should also comply with Uganda's labor laws.

The mission should notify the Ministry of Foreign Affairs of its intention to recruit a local staff giving full details of the employee.

12.1 Private Gainful Employment

12.1.1 Employment of Dependents

Dependents of Diplomatic staff resident in Uganda are authorized to engage in gainful employment,

subject to the following conditions:

- i) Where Uganda has signed a bilateral work agreement with the sending country.
- ii) Obtaining the necessary work authorization from the Ministry of Foreign Affairs and a work permit from the Immigration Directorate.
- iii) Dependants of Diplomatic Missions, Consular officials and International Organizations permitted to work under bilateral work Agreements should submit their applications for approval to Protocol Department which in turn forwards them to the Directorate of Immigration for issuance of the relevant work permits in accordance with the Employment Laws of Uganda.
- iv) Once a work permit is granted, immunity in accordance with the Vienna Convention on Diplomatic Relations or under any other applicable International Instrument will not apply in respect of any act carried out in the course of and in connection with the gainful occupation.
- v) Dependents of Diplomatic staff are subject to the fiscal and social security regimes for all matters pertaining to their gainful employment.

12.2 Income Tax

Locally recruited staff of Foreign Missions and International/Regional Organizations in Uganda are required to pay Income Tax on their salaries and allowances.

In this connection, Foreign Missions are required to submit to the Ministry of Foreign Affairs and Uganda Revenue Authority a list of their locally recruited staff every year by June 30th.

12.3 Contribution to the National Social Security Fund (NSSF)

Diplomatic Missions are required to contribute retirement benefits to the National Social Security Fund on behalf of their locally recruited staff who are nationals or permanent residents of Uganda. For additional information, Missions should contact the Ministry of Foreign Affairs and the National Social

Security Fund Office.
42.0. CHCTOMC INCDECTION OF DEDCOMAL DACCACE
13.0 CUSTOMS INSPECTION OF PERSONAL BAGGAGE
a) The personal baggage of all Diplomatic Agents is exempt from inspection unless there are serious
grounds for presuming that it contains prohibited or restricted goods. Such inspection shall be
conducted only in the presence of the Diplomatic agent or his authorized representative. The members
of the families of the Diplomatic Agents forming part of their households are also entitled to this
exemption. However, the exemption does not apply to members of the Administrative and Technical
Staff and their families.

b) The personal baggage of Consular officers and members of their families forming part of

their households is exempt from inspection unless there are serious grounds for presuming that it

contains prohibited goods. This exemption does not apply to Consular employees and their families

14.0 DIPLOMATIC BAGS AND COURIERS

14.1 Mission's Diplomatic bags shall not be opened or detained at the airport or on their way from the Mission to the airport, or vice versa. However, it must be stressed that those bags must be sealed and bear visible external marks of their character, and may contain only documents or articles intended for official use. These consignments are not subject to safety control and custom inspection.

14.2 The Diplomatic courier shall be provided with an official document issued by his sending State indicating his status and number of packages constituting the Diplomatic/Consular bag. He shall enjoy personal inviolability, but at the airport his person and private luggage is subject to normal security screening procedures.

15.0 USE OF VIP LOUNGE AT ENTEBBE AIRPORT

Apart from the VVIP terminal, which is strictly for the use of Heads of State and Government and UN Logistical Base, the VIP Lounge at the commercial terminal is available, 24 hrs everyday of the week for use by Heads of Mission and other Diplomatic personnel accredited to Uganda and for receiving and seeing off high level officials from their sending states.

Whenever a Mission wishes to use the VIP lounge, a request should be channeled through Protocol Department promptly to facilitate the necessary arrangements. Three airport passes are issued by Uganda Civil Aviation Authority to each Diplomatic mission and one pass to International and Regional organizations

16.0 **SECURITY**

16.1 Uganda government is responsible for the protection of Missions and their staff. In liaison with the Inspector General of Police, the Protocol Department deals with the protection of diplomats and

Diplomatic premises, security arrangements for official and private VIP visits. The Department liaises with the police on the level of protection provided for Missions and their staff. VIPPU Police officials also maintain direct contact with Missions and provide appropriate advice. The Department also coordinates police arrangements in relation to demonstrations outside Missions.

16.2 Security Checks at the Airport

In light of International security threats, Uganda Civil Aviation Authority is obliged in accordance with the International Civil Aviation Organization standards, to take necessary steps in order to ensure safe flights and landings of the aircrafts and their passengers. Therefore, all passengers including all members of the Diplomatic Corps and other privileged officials and their families, are required to comply with the security control measures prevailing at Entebbe International airport. These include X-ray checks, the right of security officers to search a person for security purposes, luggage, and other belongings.

17.0 FIREARMS LICENCES/PERMIT

All Diplomatic Missions or their agents must apply for a license prior to importing firearms into Uganda. Full specifications in respect of the firearms to be imported should be provided to the Ministry of Foreign Affairs, for onward transmission to Uganda Police for clearance.

18.0 IMPORT OF PLANTS AND ANIMALS

The Uganda Revenue Authority Customs Department and Ministry of Agriculture, Animal Industry and Fisheries, are responsible for the clearance of importation of any plants and animals into the country.

18.1 Import of plants

It is strictly forbidden to import plants, plant parts, plant products (fruits and vegetables) and planting

materials (seeds, bulbs, corns, rhizomes, etc) into Uganda without a Plant Import Permit from the

Ministry of Agriculture, Animal Industry and Fisheries and URA Customs Department.

18.2 Import of Animals

Importation of live animals, including pets, and animal by-products is subject to the issue of an import

permit by the Division of Veterinary Services, Ministry of Agriculture, Animal Industry and Fisheries

and URA Customs department.

For Further information Please contact;

The Protocol Department

Ministry Of Foreign Affairs

Plot 2A-B, Sir Apollo Kagwa Road

P. O. BOX 7048

Tel: 256 – 414 230912

256 – 414 231219

Fax: 256 – 414 232 874

256 – 414 231219

protocol@mofa.go.ug

LIST OF ACCROMYMS

ITA	. Income Tax Act.
URA	Uganda Revenue Authority.
VAT	Value Added Tax.
CD	Country Diplomat.
TIN	Tax Identification Number.
NSSF	National Social Security Fund

MOFA Ministry of Foreign Affairs.

For Official use

TO BE SUBMITTED IN TRIPLICATE



THE REPUBLIC OF UGANDA

MINISTRY OF FOREIGN AFFAIRS

CUSTOMS CLEARANCE AND REQUISITION OF MERCHANDISE INTENDED FOR FOREIGN MISSIONS OR PERSONNEL ENTITLED TO SPECIAL PRIVILEGES AND EXEMPTIONS.

To The Permanent Secretary, MINISTRY OF FOREIGN AFFAIRS,

NAME OF EMBASSY OR CONSULATE.

It is required that the necessary arrangements be made for appropriate authorities to admit free of import or internal revenue taxes, if any of the merchandise described below, which is intended for the use of the mission/the personal use of the person(or persons) herein designated, which/who * on the basis of reciprocity, is (are) entitled for importation or clearance of goods free of import and internal revenue taxes.

It is clearly understood and acceptable that no goods imported under exemption shall be lent, sold, pledged, hired, given away, exchanged or otherwise disposed off except in accordance with the provisions of section 103 of the East African Customs and Transfer Tax Management Act 1970

	/	and the second s		
	(Name of pe	rson if applicable)		
Description	QUANTITY	OTHER DETAILS DFS / BOL . AWB TAX ELEMENT	OFFICIAL USE	
	G - 1			
Name of Carrier				
Name and Title Of Consignee : Seal of Mission Signature of Authorised	Foreign A		Customs & Excise Department	
Diplomatic Officer	Approved.	Free entry requested	Customs Entry No.	
			Date	
		ate and signature of authorising		

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