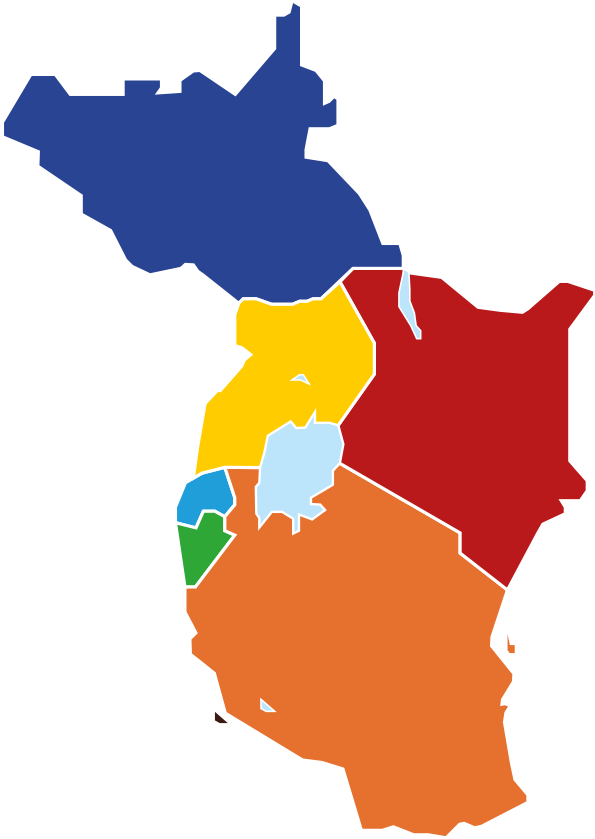
EAST AFRICAN COMMUNITY

EAC SIMPLIFIED GUIDE

for MSMEs on Cross-Border Trade of Perishable Agricultural Goods



This Simplified Guide was compiled by Dorothy M. Tuma from interviews and a variety of published sources in the public domain.

FOREWORD

The East African Community (EAC) continues to build on deeper operational integration frameworks of the Customs Union and Common Market Protocol. The aspiration of EAC regional integration is to create a fully integrated, internationally competitive and unified region in which goods, services, capital and persons move freely. Consequently, the EAC 6th Development Strategy prioritises interventions in addressing trade & investment facilitation to remove business constraints and enhance competitiveness, remove Non-Tariff Barriers (NTBs), strengthen intra EAC trade and role of micro, small and medium enterprises (MSMEs) among others.

One of the NTBs impeding trade across the region for MSMEs is the lack of clear and accessible information. Against this background EAC, in partnership with GFA/GIZ have developed this comprehensive information pack made as a Simplified Guide/Tool containing up-to date and relevant information of the existing policies, procedures, requirements, rules of origin, taxes, tariffs, exemptions and facilities available to cross border MSMEs so they can able trade within the region.

The East African Community takes this opportunity to sincerely thank the Federal Republic of Germany, through Deutsche Gesellschaft für Internationale Zusammenarbeit(GIZ) under the GIZ-EAC Support to East African Market-Driven and People Centered Integration Programme (SEAMPEC) implemented by the Regional Industrial Value Addition Project (RIVA) for technical and financial support provided in the development of this Simplified Guide for MSMEs on Intra-Regional Trade of Perishable Agricultural Goods, Livestock and Related Products.

We are grateful to the Gender Agriculture, Trade, Customs and Industrialization experts from the EAC Partner States for their contributions in preparing this guide.

Hon. Dr. Peter Mathuki
Secretary General
East African Community

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Acronyms

AEO	Authorized Economic Operator
COMESA	Common Market of Eastern and Southern Africa
COO	Certificate of Origin
EAC	East African Community
MSME	Micro, Small and Medium Enterprise
OSBP	One Stop Border Post
SCOO	Simplified Certificate of Origin
STR	Simplified Trade Regime
WCO	World Customs Organization

INTRODUCTION

Since operations began in July 2000, the East African Community (EAC) has continued to pursue the consolidation of key regional integration achievements. The EAC has thus implemented several measures to promote the free movement of goods and services across borders.

In spite of the above however, one of the barriers to trade that makes it difficult for micro, small and medium enterprises (MSMEs) is the lack of easy access to information and inability to understand it where it exists. Traders find it difficult to obtain information on the goods and services allowed for trade in each EAC Partner State, the standards and authorization certifications required, the taxes and tariffs expected in each Partner State, the import and export laws of each Partner State, the trade processes and controls, the rules of origin and the customs procedures among other details that are important for successful trade within the region. Furthermore, traders do not know where to go to for help in addressing the challenges they face as they trade or where to go to file complaints.

It is anticipated that the provision of a Simplified Guide on procedures on EAC Trade Rules, Regulations and Procedures on perishable agricultural goods will be useful in guiding the MSMEs who trade in these items. This guide focuses on plant-based perishable agricultural goods (fresh fruits, vegetables, roots and seeds), livestock, poultry and related products (meat, meat products, eggs and milk).

1

THE EAST AFRICAN COMMUNITY

The East African Community (EAC) Secretariat is the regional inter-governmental organization of the Republics of Burundi, Kenya, Rwanda, South Sudan, Uganda and United Republic of Tanzania with headquarters in Arusha, Tanzania.

The Treaty for the Establishment of the East African Community was signed on 30th November 1999 and came into effect on 7th July 2000.

Since then the EAC Partner States have put in place:

1. The Customs Union Protocol (2005) – for easier movement of goods

2. The Common Market Protocol (2010) – for easier movement of workers, people, services and capital within the EAC region, and

3. The Monetary Union Protocol (2013) – which will lead to a single currency within the EAC.

The EAC Partner States also aim to establish a Political Federation of East African Countries in the future.

2

TRADE FACILITATION – FASTER, EASIER TRADE

The EAC Partner States have set up a number of new ways to make it faster and easier to trade within the EAC. To gain the full benefit of **all** the measures, one needs to operate a registered company. A few of the trade facilitation measures are listed below.

1. One Stop Border Posts

One Stop Border Posts (OSBPs) are an example of the trade facilitation measures introduced to simplify trade between EAC Partner States. The OSBP refers to all the different arrangements (laws, agency structures and processes) that the EAC Partner States have agreed on and put in place in order to make it possible for goods, people and vehicles crossing a shared EAC border to make just one stop, at just one building (or facility) as they leave one EAC country and enter another at a shared EAC border.

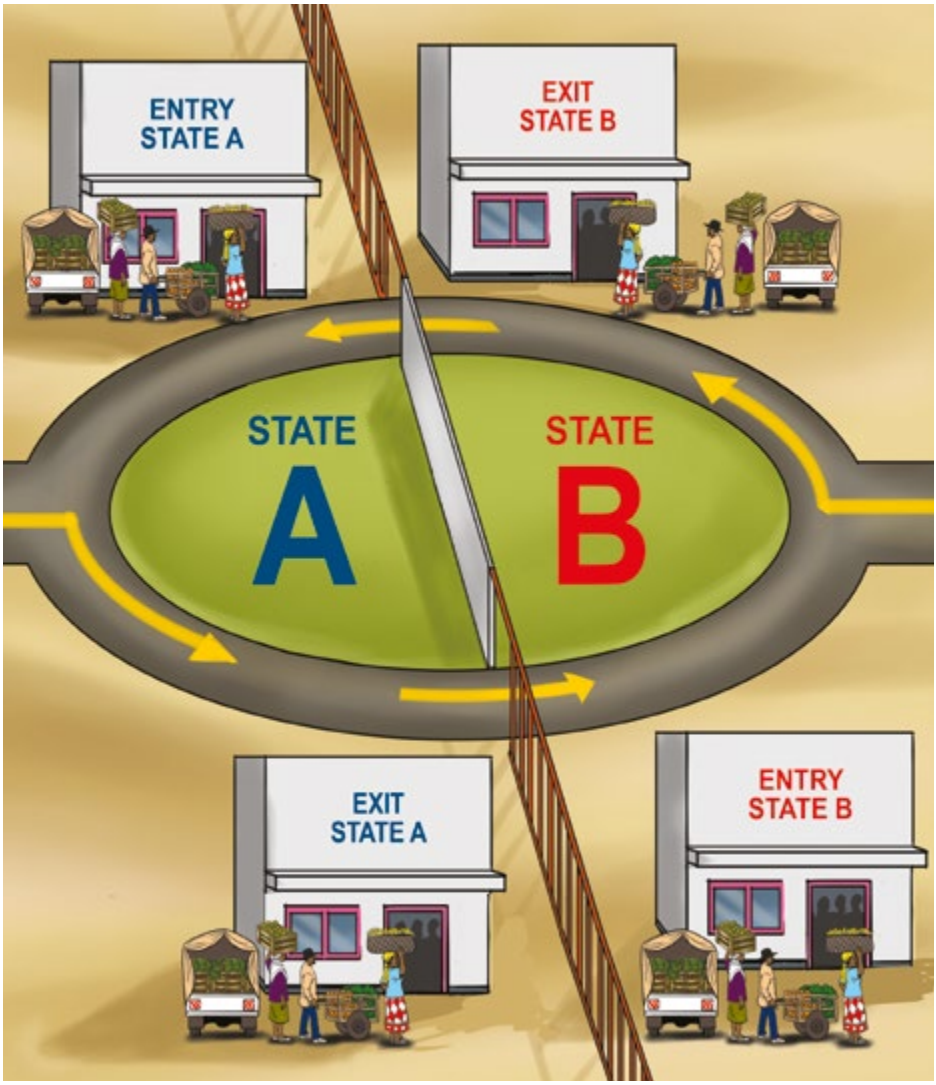
All government agencies with a role to play in border control (Customs, Immigration, Health, Standards, Agriculture etc.) from both neighbouring countries are all found in the same building.

An OSBP reduces the time involved in crossing the border and simplifies the border clearance process. Instead of stopping twice at two different border posts on the two different sides of a border, traders crossing borders that have OSBP only need to stop once at the OSBP in the **destination country.**

For example when travelling from Uganda to Kenya through the Busia border crossing, you will travel through an OSBP. You will not need to stop at the Busia-Uganda OSBP. Instead, you will proceed straight to the Busia-Kenya OSBP, where you will find representatives from both Kenya's and Uganda's border agencies in one building. Each OSBP handles incoming traffic only. The Busia-Kenya OSBP only handles traffic entering Kenya. The Busia-Uganda OSPB only handles traffic entering Uganda. Exit or entry procedures are completed in the same building, making crossing the border easier and faster. Below are examples of different types of border posts.

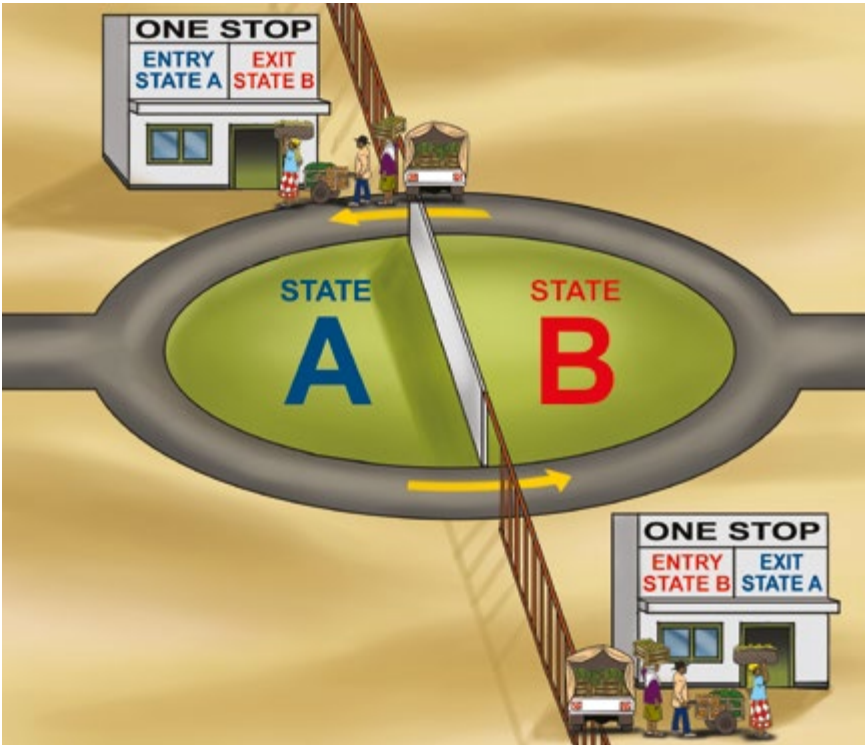
Traditional Two - Stops Border Posts

At the traditional two stops border posts, passengers and vehicles stop on both sides of the border to perform border clearance processes.



Juxtaposed OSBP (one border post on each side of the border)

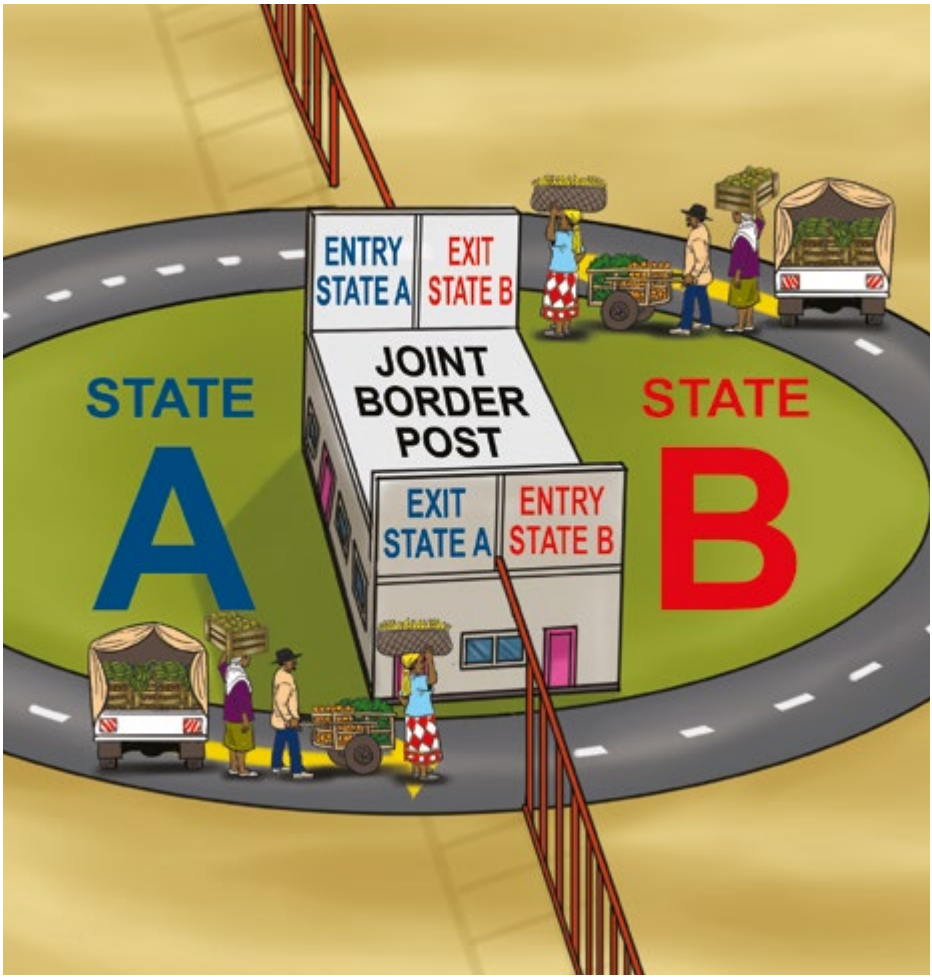
- Under this model, State A and State B share border facilities in the country that is being entered.
- Passengers and vehicles do not stop in the country that is exited. They stop only once in the country of entry, where both exit and entry border formalities are carried out.
- In the country of entry, exit formalities are conducted before entry formalities.
- For example, Taveta Kenya / Holili Tanzania, Malaba Kenya / Malaba Uganda and Busia Kenya / Busia Uganda.



Country A	Juxtaposed OSBP	Country B
Kenya	Taveta / Holili	Tanzania
Kenya	Malaba	Uganda
Kenya	Busia	Uganda

STRADDLED OSBP (ONE BORDER SHARED ACROSS THE BORDER LINE)

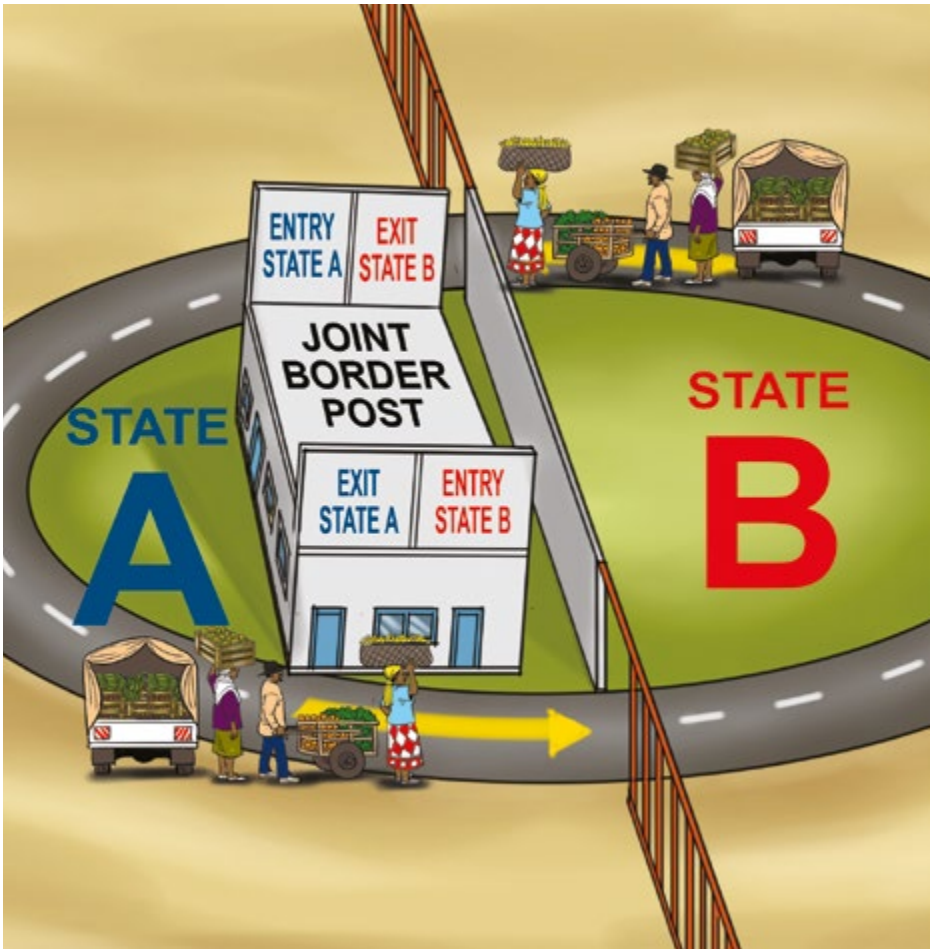
- Under this model, State A and State B share a single border post that sits on both sides of the border.
- Passengers and vehicles stop only once at the border. Exit formalities are conducted before entry formalities are conducted.
- For example, the Nemba Burundi / Gasenyi Rwanda border.



Country A	Straddled OSBP	Country B
Burundi	Nemba/ Gasenyi	Rwanda

WHOLLY LOCATED OSBP (ONE SHARED BORDER POST IN ONE COUNTRY)

- Under this model, State A and State B share a single border post that is fully located in one country.
- Officers from both countries are found in the same border post.
- Passengers and vehicles stop only once at the border. Exit formalities are conducted before entry formalities are conducted.
- For example, Ruhwa Burundi at the border with Rwanda.

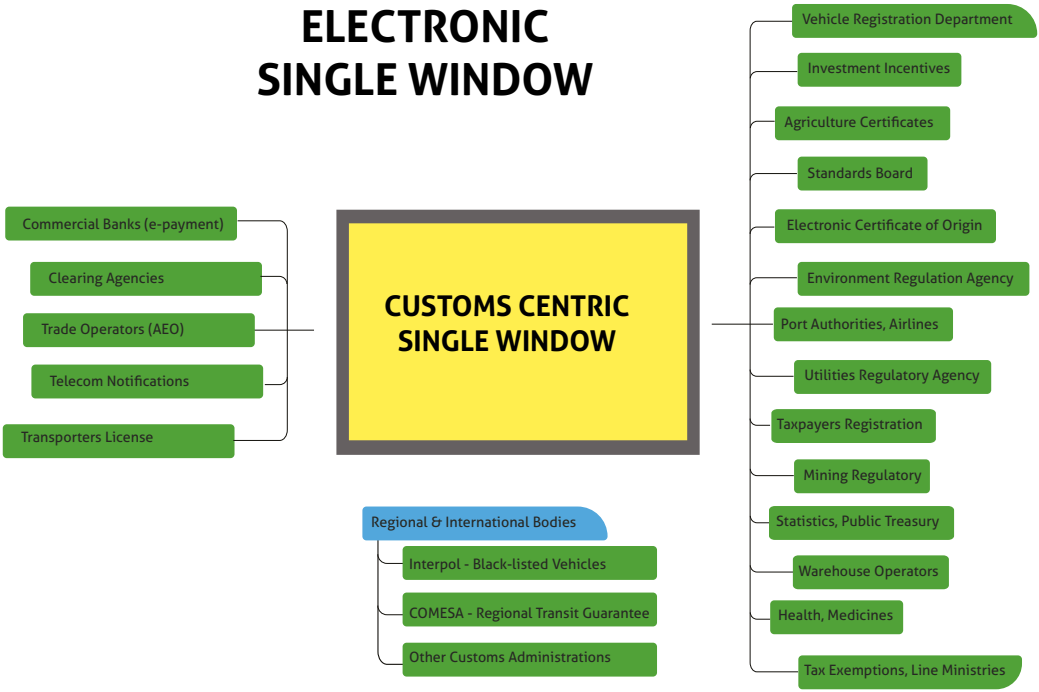


Country A	Wholly located OSBP	Country B
Burundi	Ruhwa in Burundi	Rwanda

2. The Single Electronic Window

Open only to registered companies, national single electronic windows allow for the uploading of standard export/import information and documents necessary to fulfil all import/export and transit related requirements through a single point of entry, into an online system that can be accessed by all the parties involved in an import/export transaction. This eliminates the process of walking documents from one office to another and shortens document processing and approval time.

Once the information has been entered into the system (usually by a clearing agent), the online platform shares the uploaded information and documents to the relevant trade facilitation authorities. The different clearing authorities are then able to carry out the necessary approvals and processing electronically. All players with a role in regional trade (e.g. government agencies - customs officers, health and safety inspectors – as well as clearing agents, transporters, airlines, banks, exporters and importers) are able to securely access information and documents (with approval), through the same online platform in order to complete the clearance procedures they are responsible for.



3. Authorized Economic Operators (AEOs)

The World Customs Organization (WCO) is an international, independent, intergovernmental body whose mission is to see to it that Customs administrations increase their effectiveness and efficiency. In other words, the WCO helps member Customs administrations improve the performance of their duties while managing their costs. The revenue authorities of the EAC Partner States are all members of the WCO.

The WCO Framework of Standards to Secure and Facilitate Trade also known as the SAFE Framework of Standards defines an Authorized Economic Operator (AEO) as a party involved in the international movement of goods, in whatever function, that has been approved by, or on behalf of, a national Customs administration as complying with WCO or equivalent supply chain security standards.

Therefore, AEOs are operators (individuals, companies or agencies) involved in export or import that:

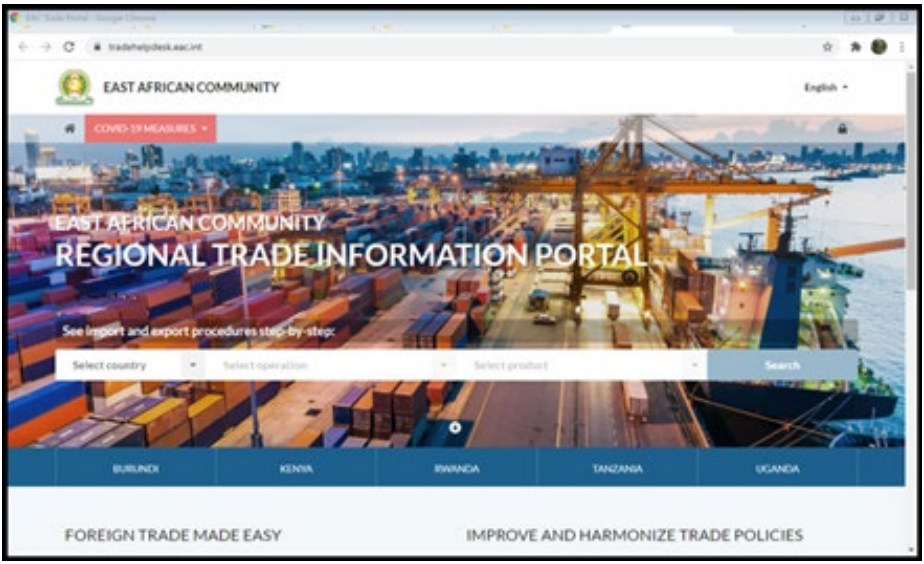
1. Are legally registered to operate in their country
2. Are tax compliant
3. Operate their export / import activities in line with WCO standards
4. Have applied to their national Customs administrations for approval

AEOs include manufacturers, traders, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses and distributors.

In addition to faster clearance procedures, certified AEOS receive priority treatment in cargo clearance, a waiver of movement bond requirements and faster payment of any refund claims.

4.Trade Information Portals

The online trade information portals provide step-by-step guides on licenses, pre-clearance permits, clearance requirements, help desks as well as access to the national reporting mechanisms for Non-Tariff Barriers (NTBs). The regional EAC Trade Portal Information Portal (https://tradehelpdesk.eac.int/) is linked to the national trade information portals of all the EAC Partner States.



Traders with transactions that are too large to be traded under the Simplified Trade Regime will find the trade information portals helpful.

5. The Simplified Trade Regime

The Simplified Trade Regime (STR) was created to make it easier and faster for small scale cross border traders with products that are grown or manufactured in the EAC (in other words, goods of East African origin) to trade with other EAC countries.

The STR applies to consignments equal to or less than USD 2,000 in value.

3

REQUIRED DOCUMENTATION

Importers and exporters of perishable agricultural products of East African origin that are traded within the EAC may belong to one of two different categories:
Category 1: Transaction size is equal to or less than USD 2,000 in value and
2: Transaction size is over USD 2,000 in value.

Traders whose transactions are valued at equal to or under USD 2,000 qualify to trade under the Simplified Trade Regime. Traders whose transactions are valued at more than USD 2,000 will follow the standard import / export procedures.

All traders in of all perishable crop-based products and veterinary based products (e.g. livestock, poultry and their products) are required to present their products for health and safety inspections at the border.

While all traders in veterinary-based products must obtain documentary evidence of their products' compliance with health and safety standards, the requirement for documentation may be waived for traders in crop-based products who are trading under the Simplified Trade Regime.

Traders are encouraged to find out what the requirements are at the specific border post they plan to use because:

1. the waiving of the above documentation may not be offered at all border posts and
2. the conditions are any given border may change from time to time.

Consignments valued over or under USD 2,000 ?

Equal to or under USD 2000

Simplified Trade Regime

- Procedures mostly manual.
- Documents prepared by Customs Officer or Trade Information Desk Office.

Over USD 2000

Standard Import/ Export Procedures

-Processed electronically.
- Obtain Clearing Agent.

Below, is a list of the required documents.

Required Documents

Document	Simplified Trade Regime	Standard Import / Export Procedures
Export Permit (issued by exporting country)	May be waived for crop-based products	X
Invoice / Receipt (issued in exporting country)	X	X
Simplified Certificate of Origin (issued by exporting country)	X	X
Certificate of Conformity – processed products (issued by exporting country)	May be waived	X
Health or Phytosanitary Certificate (issued by exporting country)	May be waived for crop-based perishable products	X
Import Certificate or Plant Importation Permit – issued only after goods are inspected and found to meet required health and safety standards (issued by importing country)	May be waived for crop-based perishable products	X
Radiation-free Certificate (issued for imports into Tanzania)		X
Baggage Assessment Form (Customs in importing country)	X	N/A
Single Administrative Document (Clearing Agent)	N/A	X

1. Export Permit

Registered traders and registered trading companies wishing to export are required to register with their national export agency and apply for an export permit. Traders who are not registered or who operate as informal traders do not need to meet this requirement.

2. Sales Invoice / Receipt
Traders wishing to export / import must submit evidence of the value or cost of the perishable agricultural produce they are trading in. This allows for: (1) the proper categorization of a transaction either under the STR or under standard import / export procedures and (2) The projection of any income taxes that will be due and thus, the withholding tax to be levied at the point of entering the importing country, if any.

3. Simplified Certificate of Origin
A Certificate of Origin (COO) provides proof that the goods listed on the certificate where made or grown in the country that issued the COO. If the consignment of vegetables to be exported were grown in Kenya, Kenya issues the COO confirming that the vegetables were grown in Kenya.

The Simplified Certificate of Origin (SCOO) is much shorter and easier to complete than the long version of the COO. The SCOO is used for consignments equal to or less than USD 2,000 in value. Blank SCOO forms are available to traders **free of charge.**

Goods must be accompanied by the SCOO in order to qualify for **zero import duties** when imported into another East African country. If a trader claims the tomatoes being imported into Rwanda were grown in Tanzania and does not have an accompanying SCOO issued by Tanzania, that trader will be charged import duties on the tomatoes when importing them into Rwanda.

Rules of Origin
In order to qualify for zero import duties within the EAC goods must meet at least one of the two requirements concerning their origin.

Rule 1: Goods must be100% produced in the EAC, with no imported materials. Examples include fresh produce, mineral products, live animals and their products as well as products from hunting or fishing.

Rule 2: Manufactured goods that include imported materials must have undergone sufficient processing or change in form or appearance within the EAC, as determined by customs in line with the Rules of Origin.

Rules of Origin –Some Examples
If a processor imports orange juice from outside the EAC into Kenya, adds sugar, repackages the orange juice and exports the orange juice to Rwanda, the sweetened orange juice does not qualify as coming from the EAC.

The simple addition of sugar and repackaging in Kenya is not sufficient for the orange juice to be considered as of EAC origin. The orange juice will attract import duties when imported into Rwanda.

On the other hand, if an orange juice processor in Kenya makes orange juice from oranges grown in Kenya and imports orange food colour to be added to the orange juice from outside the EAC, packages the orange juice and exports it to Rwanda, due to the origin of the oranges and the level of processing that happened in Kenya, the orange juice will be considered to be of Kenyan origin and will attract zero import duties when imported into Rwanda.

Where to obtain the SCOO at the border

The forms may be obtained from Customs offices, chambers of commerce, border Trade Information Desks and in some cases where Customs has authorized the practice, from women cross border traders' associations (e.g. in Busia, Uganda).

Country	Agency at the Border	Cost of the SCOO Form
Burundi	Burundi Revenue Authority	None
Kenya	Kenya Revenue Authority	None
Rwanda	Rwanda Revenue Authority	None
Tanzania	Tanzania Revenue Authority through clearing agencies	None
Uganda	Uganda Revenue Authority and COMESA Trade Information Desks	None
South Sudan	Not being implemented at the time of publishing these guidelines	N/A

Although there is no charge for obtaining the SCOO forms, the Trade Information Desk may charge for the process of completing the SCOO form on behalf of a trader. The SCOO is issued for each transaction and cannot be used more than once.

Completed SCOOs are verified and endorsed by the Customs office in the country the agricultural produce was grown in, also known as the exporting country.

Sample EAC SCOO

EAST AFRICAN COMMUNITY SIMPLIFIED CERTIFICATE OF ORIGIN

(For goods of a value not exceeding US $ 2000)

(Kwa bidhaa zenye dhamani isiyozidi US$ 2000)

1) Exporter (name, full address, country) *Msafirishaji (Jina na Anwani)*	Reference Number ..... *Kumb Na*	
2) Importer (Names & address) *Mwingizaji Bidhaa.(Jina na anuan yake)*	3)Country of Origin *Uthibitisho wa Uasili wa Bidhaa*	
4)Description of goods *(Maelezo ya Bidhaa)*	5)No. and type of packages *Namba na aina ya kifurushi*	6)Value *Thamani*
7)Declaration by Exporter/Importer *Tamko la Msafirishaji/Mzalishaji/Mgavi* I, the undersigned Mr/Mrs/Ms..... declare that the goods described above have been produced (country) .....in accordance with the EAC Rules of Origin. Signature..... *(Saini)* Place..... *(Mahali)* Date..... *(Tarehe)* Official stamp *(Mhuri)*	8)Customs Endorsement *(Uthibitisho wa Forodha)* I, the undersigned, hereby endorse the exporters' declaration and certify that the goods qualify under the EAC Rules of Origin. Signature..... ..... *(Saini)* Place..... *(Mahali)* Date..... *(Tarehe* Official stamp *(Mhuri)*	

4. Health And Safety Documents

There are a number of health and safety documents.

4.1 Certificate of Conformity

The Certificate of Conformity is issued by the National Bureau of Standards in the exporting country. It confirms that the goods being exported have been tested, meet the national approved quality standards and are safe for human consumption. Processed and packaged meat, meat products and milk must meet the required quality standards. This is a requirement that cannot be waived.

The National Bureau of Standards offices at some border posts in the EAC are equipped with laboratories to conduct the necessary tests. At some border posts however, product samples are sent to the National Bureau of Standards laboratories in the capital city, which results in delays.

Country	Agency	Fees
Burundi	Burundi Bureau of Standards & Quality Control	Test fees vary by product (check with the relevant agency)
Kenya	Kenya Bureau of Standards (KEBS)	
Rwanda	Rwanda Standards Board (RSB)	
Tanzania	Tanzania Bureau of Standards (TBS)	
Uganda	Uganda National Bureau of Standards (UNBS)	
South Sudan	South Sudan National Bureau of Standards (SSNBS)	

4.2 The Phytosanitary Certificate

The Phytosanitary Certificate confirms that the plant-based products (vegetables, seeds and fruits) described on the certificate are free from harmful pests and plant diseases and are therefore safe for human consumption. Specifically, an authorized inspector has found that the produce is:
(a) suitably packaged in pest-free packaging materials
(b) free from pests, diseases or weeds and
(c) free from pesticide residue.

Traders operating under the STR are exempt from obtaining a phytosanitary certificate. However, the goods they are exporting are subject to phytosanitary inspection by an authorized inspector.

The phytosanitary certificate may be obtained from the authorized agencies listed below in the different EAC countries. The fees charged in each country as of September 2021 are also provided.

Country	Agency	Fees
Burundi	Plant Protection Department (Ministry of Environment, Agriculture and Livestock)	
Kenya	Kenya Plant Health Inspectorate Service (KEPHIS)	KES 1,000 (varies)
Rwanda	Inspection and Certification Unit (MINAGRI)	RWF 2,000
Tanzania	National Food Security Division (Ministry of Agriculture)	TZS 35,700
Uganda	Plant Inspection Services (Ministry of Agriculture, Animal Industry and Fisheries)	UGX 5,000 (application) UGX 20,000 (inspection)
South Sudan	South Sudan National Bureau of Standards	

4.3 Animal Health Certificate

The Animal Health Certificate is issued by the authorized national veterinary services either at the Directory of Veterinary Services or the ministry with oversight over livestock *(see the table listing agencies responsible for health and safety in the EAC, below).* There is no exemption for imported live animals / poultry.

4.4 Import Certificate or Permit

The import certificate (permit) issued by the authorized government agency in the importing country confirms that the goods described on the certificate (permit) meet health and sanitary / phytosanitary requirements and are safe for human consumption.

It is issued for goods / animals that have met the requirements for the issuance of a Certificate of Conformity, Phytosanitary Certificate or Animal Health Certificate. In the case of Tanzania, the goods to be imported must also have been certified as being radiation-free.

Traders operating under the STR may be exempt from obtaining an import certificate or permit for perishable crop-based products. However, the crop-based goods they are importing are subject to inspection by a Customs Officer in the importing country.

The import certificate may be obtained from the authorized agencies listed below in the different EAC countries. The fees charged in each country as of September 2021 are also provided.

Country	Agency	Fees
Burundi		
Kenya	Kenya Plant Health Inspectorate Service	KES 1,400
Rwanda	Inspection and Certification Unit	No charge
Tanzania	National Food Security Division	TZS11,592
Uganda	Ministry of Agriculture, Animal Resources and Fisheries	UGX 5,000 (application) UGX 20,000 (inspection)
South Sudan	Republic of South Sudan Ministry of Trade and Industry	

4.5 Radiation-Free Certificate

This is a requirement for all food items imported into Tanzania. The certificate is issued by the Tanzania Atomic Energy Commission.

Main government agencies involved in ensuring food, animal and human health and safety in the EAC

(Source: A Simplified Guide for Micro and Small Scale Women Cross Border Traders and Service Providers within the East African Community)

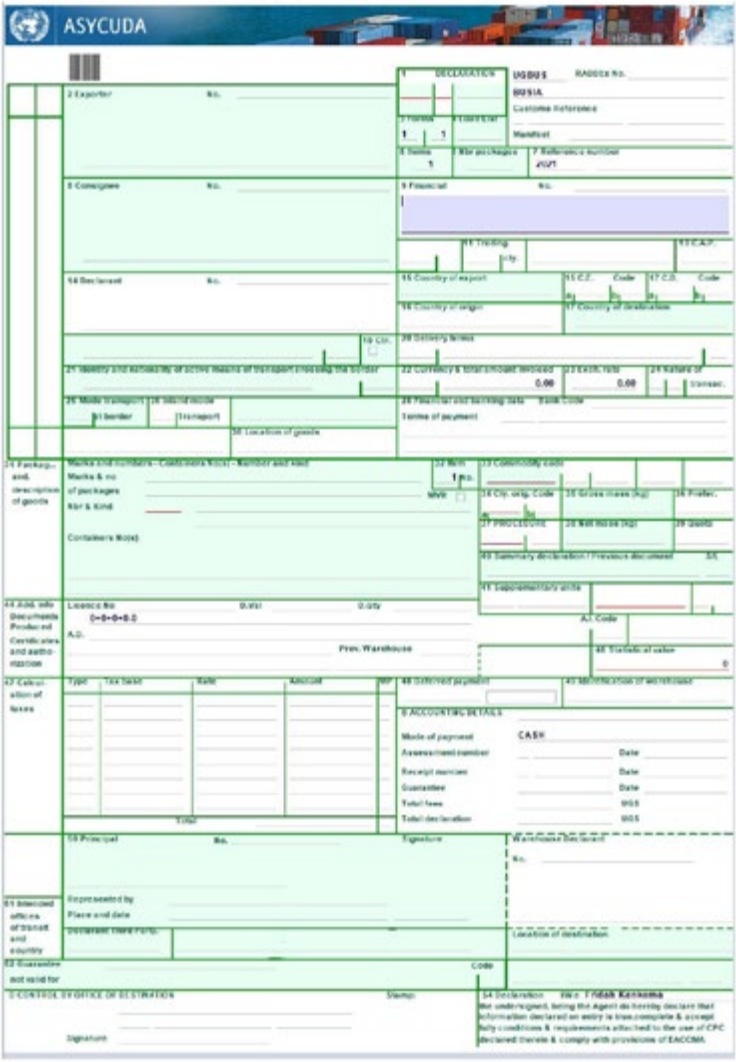
EAC Partner State	Main Government Agencies
Burundi	• Plant Protection Department under the Ministry in charge of Agriculture,Livestock and Fisheries – for importation of plants, cereals (such as unprocessed maize/corn, beans etc), seeds, livestock and fish • Burundi Bureau of Standards OR Bureau Burundais de Normalisation et Contrôle de la Qualité (BBN) – for importation of processed foods, medicines and manufactured goods
Kenya	• The Kenya Plant Health Inspectorate Service (KEPHIS), under the Ministry in charge of Agriculture – for importation of seeds, cereals and plant • Kenya Bureau of Standards (KEBS) – for importation of processed foods ,medicines and manufactured goods • The Department of Fisheries (DFR), in the Ministry in charge of Fisheries Development – for importation of fish • The Department of Veterinary Services (DVS), under the Ministry in charge of Livestock Development – for importation of livestock and other animals • The Department of Food Safety and Quality, under the Ministry in charge of Public Health – for importation of cereals, processed foods and medicines
Rwanda	• Ministry of Agriculture and Animal Resources – for importation of seeds, cereals, plants, livestock and other animals • Ministry of Health – for importationof processed foods and medicines • Rwanda Standards Board (RSB) – for importation of processed foods, medicines and manufactured goods

Tanzania	• Tanzania Food and Drugs Authority (TFDA) – for importation of processed foods, cereals, and medicines • Tanzania Bureau of Standards (TBS) – for importation of processed foods, medicines and manufactured goods • Tanzania Atomic Energy Commission (TAEC) – All imported processed foods into Tanzania must be inspected for radiation by this agency • The Fisheries Department of the Ministry of Livestock Development and Fisheries – for importation of fish • The Ministry of Agriculture, Food Security and Cooperatives (MAFC) and its departments – for importation of processed foods and cereals • The Tropical Pesticide Research Institute (TPRI) – for importation of seeds and plants • The Directorate of Veterinary Services (DVS) under the Ministry of Livestock Development and Fisheries (MLDF) – for importation of livestock and other animals
Uganda	• The Ministry of Health – for importation of processed foods and medicines • The Ministry of Agriculture, Animal Industry, and Fisheries (MAAIF) – for importation of cereals, plants, seeds, fish, livestock and other animals • Uganda National Bureau of Standards (UNBS) – for importation of processed foods, medicines and manufactured goods

5. Baggage Assessment Form

At some border posts in the EAC (e.g. Busia and Malaba Uganda), importing traders operating under the STR may declare their imported agricultural produce as personal goods which do not need to be entered into the customs system in order to clear the border. In this way, the traders do not require the services of a clearing agent. Instead, the necessary paperwork may be completed by a Customs Officer or a trained officer at the Trade Information Desk.

Sample Baggage Assessment Form



6.Single Administrative Document

Traders trading under the standard exporting / importing procedures within the EAC (outside the STR), are required to work with a Clearing Agent who will complete the Single Administrative Document (SAD) on their behalf.

The SAD is a single import declaration document that includes all the particulars of a specific consignment of goods. It is used at the OSBPs.

Sample EAC Single Administrative Document

EAST AFRICAN COMMUNITY

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CUSTOMS
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SINGLE ADMINISTRATIVE DOCUMENT (SAD) - SIMBA

1 Exporter /Consignor	TIN/PIN	2. Processing Office	3. Frontier office	4. Regime code
		5. Voyage/Flight/Vehicle No.	6. Date of arrival/departure.	FOR OFFICIAL USE Entry Number and Date
		7. Manifest Number	8. AWB/BL/RCN No.	9. Country of Consignment
10. Importer / Consignee	TIN/PIN	11.Ctry of last Consign / 1st Dest.	12.Country of final Destination	13..Port of Destination
		14. Place of discharge/Loading	15.Mode of transport	16. Nationality of Transport
		17.Vehicle owner/Driver	18. Seal Number(s)	19.Country of Transit
		20.Total Number of Items	21.Total Packages	22.Total Gross Weight
23. Declarant / Agent	TIN/PIN	24. Location of Goods	25. Warehouse code	26. Period in W/hse/Transit
		27.Valuation method	28. Total F.O.B Value	29.Terms of Delivery
		30.Terms of Payment	31. Account Number .	32.Bank / Branch Reference
	Declarant Ref. No.	33. Bond Security Number	34. Bond/Cash Amount	35. Total Freight
36. Total Insurance	37. Total Other Charges	38. Total Customs Value	39. Other information	

Item 01					
40. (a) Shipping Marks & Nos./Container Nos.		(c) Commodity code	(d) C.P.C	(e) Gross Weight	(f) Net Weight
(b) Goods Description		(g) 1st Supp. Qty.	(h) Units 1st Supp Qty	(i) 2nd Supp. Qty.	(j) Units 2nd Supp Qty
		(k) Type of packaging	(l) No. Packages	(m) Country of Origin	(n) Preference code
(o) License Number	(p) License Value / Qty	(q) Value/Qty Deducted	(r) FOB Value	(s) Freight	(t) Insurance
(u) Other Charges	(v) Currency Code	(w) Exchange Rate	(x) CIF Value	(y) Customs Value	

41. REVENUE INFORMATION				43. Attached documents		44. Preceding Documents Ref.
(aa) Tax Type	(bb) Tax Base. / Value	(cc) Rate	(dd) Tax Due	45a. Code	45b. Number	
I						
Ii						
Iii						
Iv						
V				(ee) Total Tax due on this item		

46. SUMMARY TOTALS	i	ii	iii	iv	v	47. Other Charges	
						47a. Code	47b. Amount
This Page							
Other Pages							
Totals							

48. Grand Totals (Duties, Taxes and Other charges)

49. Declaration

I/We ……the undersigned of. ……. (Company name)
Being the Agent/Principal of. ……. (Importer/Exporter) do hereby declare that the information and particulars declared herein are true and complete.

Signature and Stamp…….. Place…….. Tel/Fax……..

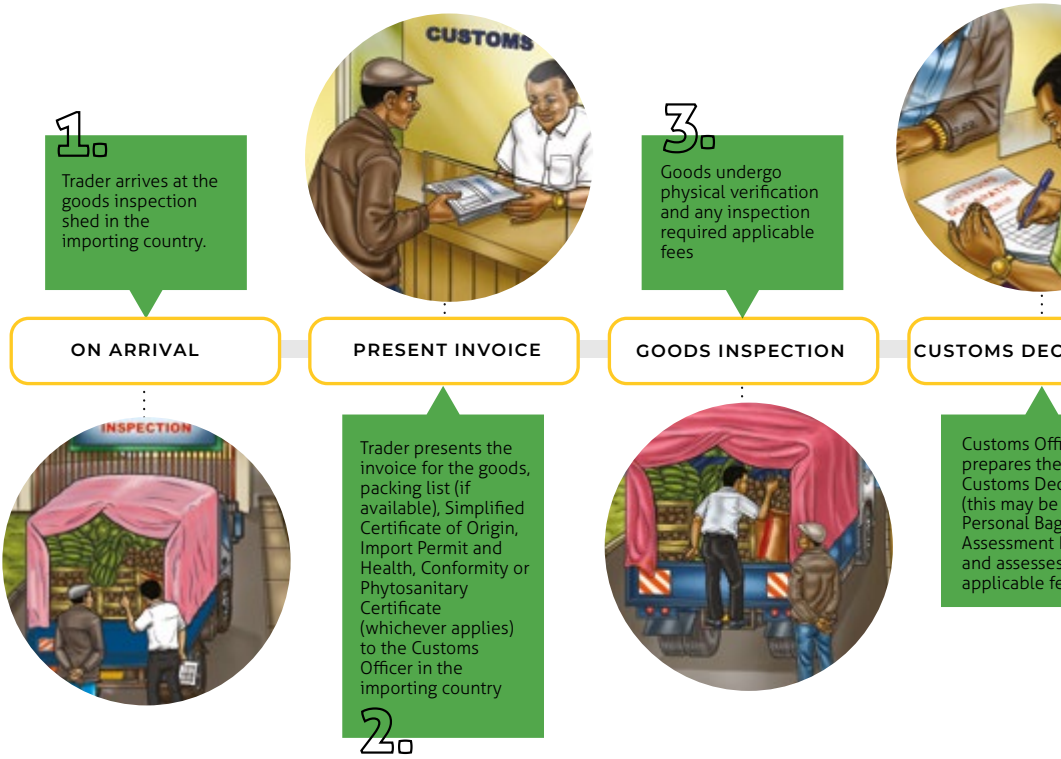
FOR OFFICIAL USE	
PROPER OFFICER	CASH /CHEQUE Amount Paid …… Receipt Number and Date …… Cashier's Signature and Stamp ……

4

STEPS TO EXPORT/IMPORT IN THE EAC

UNDER THE STR AT AN OSBP

Once a trader is at the OSBP, the following steps will be undertaken in exporting fresh produce from one EAC country to another under the STR.



CLARATION

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4.

5.
Trader pays fees in the bank

PAY FEES AT BANK

PRESENT RECEIPT

Trader presents bank receipt to Customs Officer
6.

7.
Goods are released to the trader.

GOODS ARE RELEASED

UNDER THE STR AT A TWO-STOP BORDER

At a border that does not have an OSBP, goods, vehicles and persons are required to go through border clearance processes on both sides of the border.

In the exporting country

1. Trader arrives at the goods inspection shed in the exporting country.

ON ARRIVAL

2. Trader shows invoice and packing list (if available) to the Customs Officer

PRESENT INVOICE

3. Customs Officer assesses the value of the goods

ASSESSING OF VALUE

VERIFIES G

Customs Offi
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4.

5.

Customs Officer (or Trade Information Desk Officer where approved) completes the SCOO

FILLING THE SCOO

PRESENT SCOO

Trader submits Customs Declaration form and SCOO to the health and safety inspector for that category of products (Health or Phytosanitary Inspector)

6.

7.

The Health and Safety Inspector inspects the goods and issues a Release Note provided that the goods meet the necessary health and safety requirements

H&S INSPECTS GOODS

8. Trader presents the Release Note to the Customs Officer, who in turn provides an Exit Note to the Trader

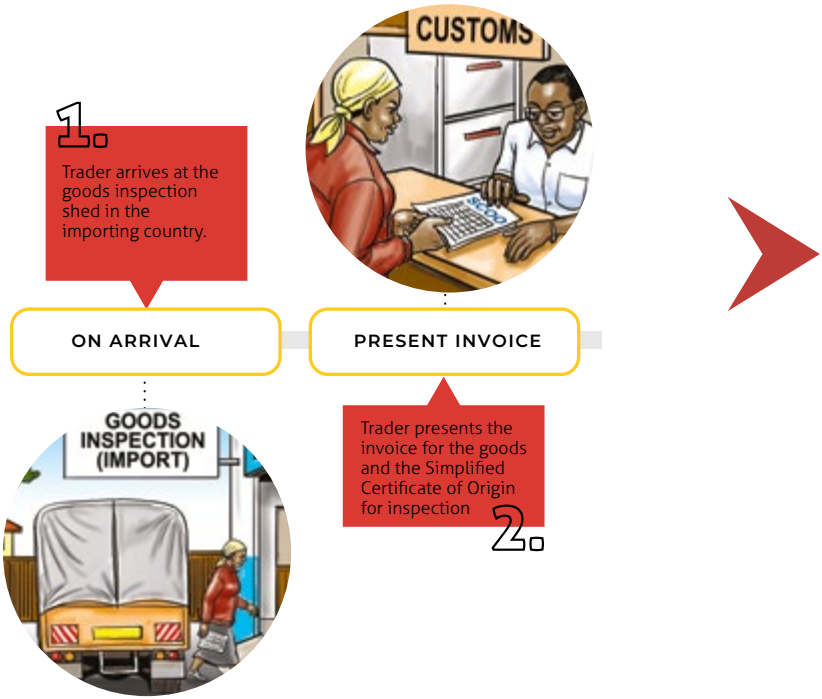
GET EXIT NOTE

CROSS BORDER

Trader crosses the border into the importing country with the goods. 9.

UNDER THE STR AT A TWO-STOP BORDER

In the importing country



3. Customs Officer reviews the documents, inspects the goods, assesses the value, prepares the Customs Declaration (this may be the Personal Baggage Assessment Form) and assesses any applicable fees (e.g. withholding tax)

5. The Health and Safety Inspector inspects the goods and issues an Import Certificate along with a Health Certificate or Phytosanitary Certificate and Release Note, provided that the goods meet the necessary health and safety requirements.

ASSESSING OF VALUE

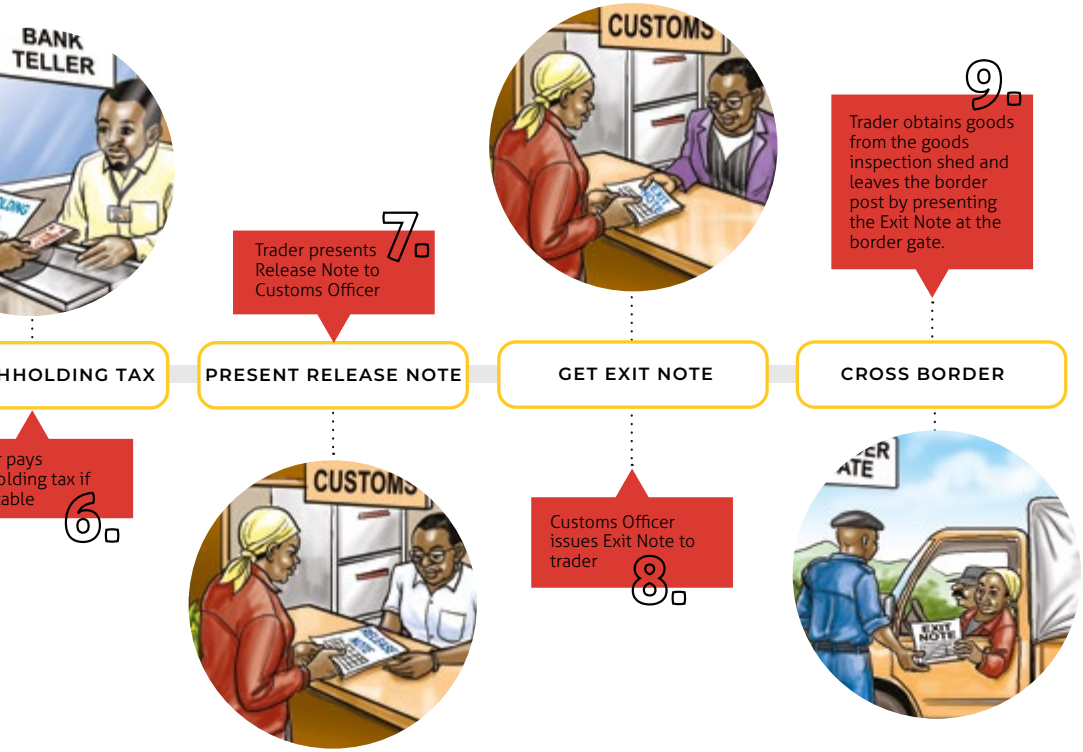
SUBMIT SCOO

IMPORT CERT ISSUED

PAY WITH

Trader submits Customs Declaration form, SCOO and Release Note from the exporting country to the Health and Safety Inspector in the importing country 4.

Trader
withho
applic



Under the Simplified Trade Regime (STR), some exceptions may be made. For example under the STR, traders with transactions valued at USD 2,000 or less may not be required to present export certificates, phytosanitary certificates and import permits. This does not mean that under the STR traders are allowed to export / import fresh agricultural produce that does not meet the required phytosanitary standards.

All fresh agricultural produce is inspected and must meet the necessary phytosanitary standards however, given the small transactions under the STR as well as the high volume of transactions, export certificates, phytosanitary certificates and import permits are not issued for each and every STR transaction.

5

IMPORTANT INFORMATION ON TAXES

The creation of the EAC Common Market made it possible for goods that are grown or produced within the EAC to draw zero import duties when exported to another EAC country.

It is important however, to understand that zero import duty does not mean the same thing as zero tax. Certain domestic taxes may still need to be paid in the importing country.

- Import duties are taxes that are paid on imports. Excise duty, Value-Added Tax (VAT) and Income Tax are domestic taxes. Excise duty and VAT are normally charged on the consumption of manufactured goods.
- Expected Income Taxes on the future sale of unprocessed, perishable agricultural goods may be charged in the form of Withholding Taxes.
- All EAC Partner States except Kenya levy Withholding Taxes on the expected income from the sale of imported goods.
- EAC traders who conduct trade within the EAC, in perishable agricultural goods grown in East Africa must therefore object when asked to pay import duties, excise duties or VAT.
- EAC traders in perishable agricultural goods may however be asked to pay Withholding Taxes in the importing country.

Always obtain a clear list of all the different charges you are being asked to pay

The Benefits of Obtaining a Taxpayer Identification Number

Traders with a Taxpayer's Identification Number (TIN or PIN) are able to pay the taxes owed on transactions directly to the tax authority (by bank deposit, mobile money or a ATM machine) without having to hand money over to a broker or any other form of agent. The use of electronic forms of payments greatly lowers the opportunities for request or payment of bribes and in this way contributes to fighting corruption.

Traders who are registered tax payers in the countries they import products into are less likely to be asked to pay projected withholding taxes on their imports at the point of entry, if they have a record of paying taxes to the national tax authority. This may be viewed as an advantage to registered tax payers.

Furthermore, registered taxpayers who meet the selection requirements for Authorized Economic Operators (AEOs) will benefit from faster customs clearance services and fewer restrictions from the national tax authority as mentioned in an earlier section of this guide.

Traders who are not yet ready to obtain an individual TIN / PIN should consider joining a registered cross border traders' cooperative that may allow the unregistered trader to trade under the cooperative's TIN / PIN, with the associated benefits mentioned above.

6

APPROVED TRAVEL DOCUMENTS

In addition to having export / import documents that are in order, a trader must travel with the required travel documents if they are crossing the border into another EAC country.

Within a radius of ten kilometres of a gazetted border crossing, locals are allowed to move freely without the approved travel documents. However, beyond the ten kilometre zone, EAC traders crossing the border into another EAC country must be prepared to show the approved and duly stamped travel documents when asked to do so.

Approved Travel Documents within the EAC

Country	Passport	National ID	Inter-State Pass	Visa	Yellow Fever Cert	COVID Test
Burundi	X			X	X	X
Kenya	X	X	X	X	X	X
Rwanda	X	X	X	X	X	X
Tanzania	X			X	X	X
Uganda	X	X	X	X	X	X
South Sudan	X			X	X	X

Citizens of Kenya, Rwanda and Uganda may enter each of those countries with a national identification card and a stamped inter-state pass.

Burundi, Kenya, Rwanda, Tanzania and Uganda issue free visitor entry visas to citizens of EAC Partner States. As of October 1, 2021, South Sudan will stop charging Citizens of the EAC a visa fee.

7

WORLD HEALTH ORGANIZATION COVID-19 GUIDELINES

The outbreak of the COVID-19 pandemic has had negative results all over the world. In order to keep citizens safe in an unpredictable environment, many countries imposed travel restrictions that brought trade to a standstill. As more information became available about the pandemic countries were able to define the conditions under which the movement of people as well as economic activities could begin again. These conditions are continuously adjusted in response to different conditions on the ground.

Within the EAC a number of measures were agreed to. However, the measures focused primarily on large traders and excluded MSMEs. This situation is starting to change gradually. Given that the measures keep changing, this section focuses on the World Health Organization's recommendations for personal health safety, which are not subject to change.

1. Wash your hands frequently.
2. Regularly and thoroughly clean your hands with an alcohol based hand rub or wash them with soap and water.
3. Maintain social distancing.
4. Maintain at least 1 metre (3 feet) distance between yourself and anyone who is coughing or sneezing.
5. Avoid touching eyes, nose and mouth. Why? Hands touch many surfaces and can pick up viruses. Once contaminated, hands can transfer the virus to your eyes, nose or mouth.
6. Practice respiratory hygiene.
7. Make sure you, and the people around you, follow good respiratory hygiene. This means covering your mouth and nose with your bent elbow or tissue when you cough or sneeze.
8. If you have fever, cough and difficulty breathing, seek medical care early.
9. Stay home if you feel unwell. If you have a fever, cough and difficulty breathing, seek medical attention and call in advance if possible.

8

WHERE TO GO FOR HELP

There are a number of places that a trader can go to for help, if she or he experiences challenges while crossing the border.

Some of the challenges may be experienced by traders who are not aware of the requirements for trading within the EAC. For example, a trader may attempt to export fresh tomatoes that have been sprayed with a pesticide that is harmful for human beings to consume. In this situation, the inspector carrying out the phytosanitary inspection in the exporting country will not issue a phytosanitary certificate because any human being consuming those tomatoes will be harmed.

In another example, a trader may attempt to export rice to Uganda that is actually from Pakistan but was purchased in Tanzania. In this case, because the rice was not grown in East Africa but was grown in Pakistan, the trader will not be able to obtain a Simplified Certificate of Origin certifying that the rice was grown in Tanzania. Furthermore, the trader will need to pay import duties on the rice grown in Pakistan, but imported to Uganda through Tanzania.

The above and similar challenges may be avoided if EAC traders are able to easily obtain information on the requirements for trading in the EAC.

Some of the places one may go to for help are listed below:

1. COMESA Trade Information Desk: located at some EAC borders
2. Cross Border Traders Resource Centres: hosted by the Eastern African Sub-Regional Support Initiative for the Advancement of Women (EASSI)
3. Cross Border Traders Cooperatives and / or Associations offices: located at every EAC border

4. National Non-Tariff Barrier (NTB) Monitoring System: A system through which traders may report non-tax related challenges faced in conducting trade either via text message or by submitting a an online form. The national NTB reporting systems may be used to report challenges experienced in relation to the following:
   i. Weighbridges
   ii. Standards inspection
   iii. Customs
   iv. Immigration
   v. Police road blocks
   vi. Business registration and licenses
   vii. Plant and animal inspection
   viii. EAC Affairs
   ix. Other

Country	NTB Reporting Platform
Kenya	http://ntbkenya.meac.go.ke/NTBKENYA/Security/SignIn.aspx
Rwanda	https://tradefacilitation.rw/ntbs/Welcome/nc
Uganda	http://ntbtool.mtic.go.ug/register.php / or via Mobile Phone by texting #201

EAST AFRICAN COMMUNITY

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