# EXEMPTIONS ACCORDED IN EAC-CUSTOMS MANAGEMENT ACT.

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Persons, International Agencies and Organizations exempted from Customs duties on their imported goods under Customs Management Act (CMA) exemption regime:

#### 1. The Presidents

Goods for use by the Presidents of the Partner States.

#### 2. Partner States Armed Forces.

Goods eligible shall include: Materials, Supplies, Equipment, Machinery and motor vehicles.

### 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.

### 4. Diplomatic and First Arrival Privileges

Household, personal effects of any kind imported by entitled personnel or their dependants, including one motor vehicle.

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

Household and personal effects of any kind imported by entitled personnel or their dependants, including one motor vehicle.

#### 6. International and Regional Organizations.

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 for the establishment and maintenance of war cemeteries by the Commonwealth War Graves.

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

Materials, articles and equipments, including one motor vehicle, which is specifically designed for use by the physically handicapped persons.

#### 9. Rally Drivers

One motor vehicle and spare parts for use in the rally.

10. Goods and Equipment for Use in Aid Funded Projects

#### 11. National Red Cross Societies

Goods including materials supplies equipment and motor vehicles for official use in the provision of relief services by National Red Cross Society of a Partner State.

#### 12. Aircraft Operations

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 navigation- al instruments; lighting, radio and radar apparatus and equipment of specialized nature for the repair, maintenance and servicing of an air- craft 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; Any of the following goods, which are imported for use by an approved ground handler or caterer:

Equipment of a specialized nature for repairs; maintenance and servicing of an aircraft.

Specialized aircraft loading and unloading equipment; and stairways for boarding and loading aircrafts.

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.

#### 13. Containers and Pallets

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; Pallets and pre-packing slings;

Containers specially designed and equipped for carriage by one or more modes of transport;

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;

Packing material of any kind designed for packaging goods for export, Gas cylinders.

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#### 14. Deceased Person's Effects

Used personal effects, subject to such limitations as the Commissioner may impose and one motor vehicle, which the deceased owned and used outside a Partner State.

#### 15. 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.

#### 16. Passengers' Baggage and Personal effects

Goods imported by passengers arriving from places outside the Partner States shall, subject to the limitations and conditions as the Commissioner may allow and such imported goods shall include:

Personal or household use of the passenger in a Partner State; and of such kinds and in such quantities as the proper officer may allow.

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 tones") 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).

Spirits (including liquors) or wine, not exceeding one liter or wine not exceeding two liters;

Perfume and toilet water not exceeding in all one half liter, of which not more than a quarter may be perfume.

Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 g in weight. The import duty free allowance shall be granted only to passengers who have attained the age of eighteen years.

#### 17. Samples and Miscellaneous articles

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

#### 18. 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. Exemption shall not be granted to sports fishing vessels.

### 19. Preparations for cleaning dairy Apparatus

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

# 20. Mosquito nets and materials for the manufacture of mosquito nets

#### 21. 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.

## 22. Chemically defined compounds Used as fertilizers

Imported fertilizers shall be exempted upon recommendation of the authority responsible for Agriculture in the Partner State.

#### 23. Museums, Exhibits and Equipment

Museum and natural history exhibits and specimens, and scientific equipment for public museums.

# 24. Diapers, Urine bags and Hygienic bags

Urine bags and hygienic bags for medical or hygienic use, in such quantities as the Commissioner of a Partner State may allow.

#### 25. Diagnostic Reagents and Equipment

Diagnostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services for use in hospitals and clinics.

## 26. Horticulture, aquaculture, Agriculture or Floriculture Inputs

(a) All agriculture inputs imported upon a recommendation by the Authority responsible for Agriculture in the Partner State.(b) Poultry parent stock.

# 27. Packaging materials and Raw Materials for manufacture of Medicaments

Packaging materials and raw materials imported for use in the manufacture of medicaments.

#### 28. Education

All educational articles and materials as specified in the Florence Agreement.

### 29. Splints for use in the Manufacture of matches

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

# 30. Inputs for use in the manufacture of agricultural equipment

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

# 31. 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 organization or a relief agency.

### 32. Hotel Equipment

Goods engraved or printed or marked with the hotel logo imported by a licensed hotel for its use.

Washing machines; Kitchen Ware; Cookers; Fridges and freezers, Air Conditioning Systems; Cutlery; Televisions; Carpets; Furniture; and Linen and Curtains.

# 33. (a)Refrigerated trucks, (b) Insulated tankers, (c) heat insulated milk tanks for diary industry, (d)aluminum cans for diary industry

34. Speed Governors

35. Any media containing computer Software.

### 36. Electrical Energy saving bulbs for lighting also known Compact Fluorescent Bulbs

(a) Compact Fluorescent Bulbs (Energy Saving Bulbs) with power connecting cap at one end.

(b)Lamps and bulbs made from light emitting Diodes (LED) technology for domestic and industrial use.

#### 37. Specialized Solar equipment and accessories

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

#### 38. Items imported for use in Licensed hospitals

Goods engraved or printed or marked with the hospital logo imported for use in licensed hospitals, as recommended by the Director of Medical Services subject to such conditions and limitations as the Commissioner may impose:

- (1) Shadow less lamps for use in operating theatres;
- (2) Blood freezers;
- (3) Kitchenware and equipment;
- (4) Laundry equipment;
- (5) Mattresses and linen;
- (6) Bedside screens;



(7) Air conditioners;

- (8) Uniforms for use by hospital staff;
- (9) Water heating equipment;
- (10) Trolleys and stretchers;
- (11) Furniture.

# 39. Unbleached woven fabrics of a width 80 inches and above imported for manufacture of textile material.

# 40. Woven fabrics made from unbleached yarn and which has not been bleached, dyed or printed of a width 80 inches and above provided that:

(*a*) The unbleached woven fabrics are imported by approved Textile Mills in a Partner State for exclusive use in the manufacture of finished fabrics;

(b) The imported unbleached woven fabrics shall be subject to customs control and such conditions as the Commissioner shall prescribe in accordance with this Act;

(c) The quantities imported shall be subject to such limitations as the Commissioner shall specify;

(d) The exemption of import duty on unbleached woven fabrics of width 80 inches and above shall apply for two years from 1st March 2007.

41. Motor vehicles specially designed for refuse/garbage collection and disposal imported or purchased by local authorities or persons contracted by the local authorities to collect refuse/garbage.

# 42. Machinery spare parts and inputs for direct use in oil, gas and geothermal exploration

(a) Equipment and inputs but not including motor vehicles imported by a licensed company upon recommendation by a competent authority.

(b) Spare parts for machinery used in mining imported by licensed mining companies.

#### 43. Industrial spare parts.

The spare parts are classified in 84 and 84 of the EAC CET for replacement of worn out and obsolete parts of industrial machines.

### 44. Motor vehicle for transportation of tourists

Motor vehicle specially designed and built for transportation of tourists

### Examination gloves for laboratory and medical use

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