

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

IMPORTATION AND GOODS' CLEARANCE

HERE FOR YOU TO SERVE

The purpose of this brochure

The purpose of this document is to provide the information related to importation and clearance of goods. This document provides the meaning of importation, required documents to process a declaration of imported goods, the most important elements to take into consideration and the responsibilities of the importers and clearing agents.

What is importation?

Importation refers to the action of bringing goods or services into one country from another either for sale or for any other purpose.

Who is an Importer?

An importer is someone who brings goods or services into a country from another either for sale or for any other purpose.

Where to declare the imported goods?

Imported goods are cleared at various Customs offices including border posts, ports, inland offices and in EAC Partner States for intra-regional trade.

What are responsibilities of the importer in clearance of the imported goods?

- Upon arrival of goods to Customs office, the importer submits the relevant documents accompanying the goods to a clearing agent who will make a Customs declaration;
- The importer has to pay all relevant duties and taxes whenever he/she gets the assessment notice from the clearing agent;
- The importer takes his/her goods out of Customs area immediately after exit note of the goods by Customs;
- The importer is responsible for the offenses made by clearing agent on his/her declaration of goods;
- The importer is required to maintain accurate records of his/her transactions;
- The importer is required to comply with all Customs and other relevant legal requirements.

Who is a clearing agent?

A clearing agent is an intermediate person between a trader/importer and Customs. He/she acts as a broker between a trader/importer and the Customs Administration. He/she is licensed by the Commissioner for Customs Services to act as an agent for transacting business relating to the declaration or clearance of any goods or baggage other than accompanied non-manifested personal baggage of a person travelling by air, land or sea.

Based on Customs Law, importers are obliged to engage Customs clearing agencies for clearance services. A Clearing Agent assists in the transaction of any Business relating to the entrance or clearance of any conveyance or the import or export of goods or baggage in Customs.

What are the responsibilities of a clearing agent?

- To furnish, whenever required by Customs Administration, an authorization from each of the firms or persons by whom he is employed to act as their Customs Agent;
- Not represent a client in Customs in any matter which the licensee dealt as an officer or employee of Rwanda Revenue Authority or of the facts of which he gained knowledge while in Government service;
- Where he knows that a client has not complied with the Law or has made any error in or omission from any document which the Law requires such client to execute, advise his client promptly of the fact of such non-compliance, error or omission and immediately bring the matter to the notice of the appropriate officer of Customs in writing;
- Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any Customs operations;
- Not withhold information relating to Customs operations from a client who is entitled to such information;
- Promptly pay over to Government when due, all sums received for payment of any duties, taxes or other debts or obligations owing to the Government and promptly account to his clients any money received for them from Government, or received from them in excess of Governmental, or the other charges properly payable in respect of the clients Customs operations;
- Not attempt to influence the conduct of any officer of Customs in any matter pending before the Customs by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage, or of any gift or favor or other things of value;
- Not procure or attempt to procure, directly or indirectly, information from Customs records or other Government sources of any kind to which access is not granted by proper authority;
- Not employ in any capacity, with power of attorney, by delegation or otherwise, for the promotion of or in connection with the work relating to the license:
  - Any person whose application for license or Customs Clearance identity card has been refused; or
  - Any person whose license or Customs clearance identity card has been revoked or whose conduct as a partner, manager, director, officer or servant has been the cause of the revocation of the license or Customs Clearing agent identity Card;
- Not lend money to any officer or employee in the service of the Rwanda Revenue authority or become surety for the repayment of money borrowed by any such officer or employee; and
- Inform the Customs administration any change of address before such change is affected.

What are documents used in clearance of goods?

The relevant documents to be attached on Customs declaration are the following:

1. Original commercial invoice
2. Packing list
3. Bill of Lading or Airway bill
4. Certificate of origin if any: COMESA or EAC

Risks involved in clearance

- Under valuation of goods;
- Misclassification of goods;
- Exceeding quantity declared;
- Non reported goods;
- False declaration of origin;
- Wrong commercial description;
- Wrong Customs Procedure Code (CPC);
- Value declared different from attached invoice;
- Wrong Standard Commodity Description;
- Upload wrong documents to the declaration;
- Weight different from the attached documents;
- Prohibited – restricted goods;
- Import through non-authorised route.

Facilities offered by Customs to importers

- Gold Card Scheme
- Authorized Economic Operator Program (AEO)
- Authorized removal of goods before payment or after payment
- DAD (Dédouanement à domicile) with or without deposit