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### Operational Guidelines for Customs Clearance

Pursuant to articles 145 and 147 of the East African Community Customs Management Act 2004;

In consideration of the resolutions from various meetings held between Rwanda Revenue Authority and Partners in Customs Clearance: bonded warehouse operators, Customs clearing agencies, shipping agents, transporters among others;

Rwanda Revenue Authority issues the following guidelines to improve effectiveness and service delivery in Customs clearance operations:

1. Before loading goods from their point of purchase, shipping agents must duly prepare a bill of lading and packing list accompanying goods. These documents must clearly detail the type of the goods, weight, number of items, origin, HS code and other information deemed necessary to describe the products.
2. Agents that handle consolidated cargo must ensure that consignments arrive at designated bonded warehouses, closely supervise the offloading and ensure the accuracy of notices of arrival of each importer in the consolidated cargo.
3. All other stakeholders in Customs clearance who include but not limited to shipping agents, freight forwarders, transporters and clearing agents must have a written agreement with their clients (importer/exporter). The agreement will accompany other documents in customs declaration and must bear among other information the service cost, type of service offered (including the space occupied by goods in a container).
4. With due observation of the provision of **paragraph/point 2** of these guidelines, importers who ship their goods in consolidated cargo are allowed to choose a clearing agent of their choice who will only clear goods upon the acquisition of the forwarding authorization (Laissez-Suivre) from the shipping agent/transporter. Customs declarations shall be based on documents accompanying goods in maritime and land transport and the notice of arrival prepared at the point of entry in bonded warehouse. The provisions of this guideline exclude consolidated cargo of clothes, shoes, bags and handbags.

Any violation of these guidelines will attract sanctions as provided in the Customs Management Laws.

These guidelines take immediate effect.

**BIZIMANA RUGANINTWALI Pascal**  
Commissioner General

