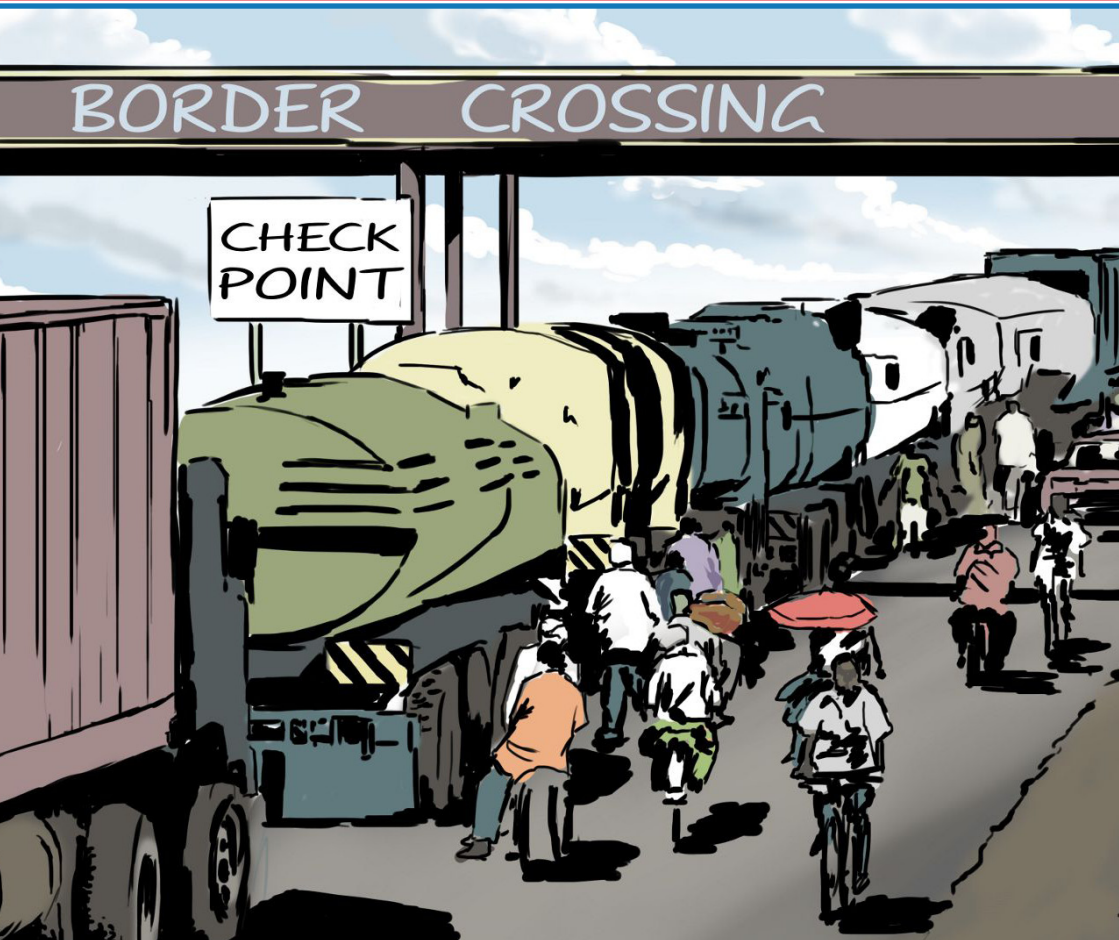




A Simplified Guide for Micro and Small-Scale Women Cross Border
Traders and Service Providers within the East African Community (EAC)



2

EAC trade rules, regulations and
procedures on unprocessed
agricultural produce and
manufactured goods

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Foreword

The East African Community (EAC) continues to consolidate key regional integration achievements particularly the implementation of the EAC Single Customs Territory, and the application of the revised EAC Rules of Origin, 2015. The operationalization of the revised EAC Rules of Origin, 2015 has eased doing business in the region. The removal of several tariff and non-tariff trade barriers has promoted the movement of goods and services across borders and tremendously spurred intra-EAC Trade. Available statistics show that trade within the EAC increased from US\$4.5 billion in 2011 to US\$5.1 billion in 2015.

Articles 121 and 122 of the Treaty Establishing the East African Community recognizes the role of Women in Socio-Economic Development and in Business. Based on this Treaty provision, EAC Partner States are therefore committed to promote gender equality and women's empowerment through linking women to national and regional markets and improving their access to relevant and customized information on EAC and/or national market opportunities.

One of the non-tariff barriers impeding trade across the region is the lack of information. Traders struggle to find information regarding the goods and services allowed for trade in each 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. Information is also lacking on where a trader should go to find help or lodge a complaint regarding cross border trade offences or inconsistencies.

This lack of information has left big loop holes for corruption and the shortchanging of traders as they endeavor to move their goods from one Partner State to another. As a result, traders incur great financial losses incurred, and in several instances, forcing them out of business. The lack of clear and accessible information is more acute among

women entrepreneurs as communication channels and means have not necessarily been developed along their needs.

Against this background the EAC, in partnership with the ILO, have developed a comprehensive information pack (Simplified Guide/Tool) containing up-to-date and relevant information on the existing policies, procedures, requirements, rules of origin, taxes, tariffs, exemptions and facilities available to cross border traders such that they can ably trade within the region.

This guide provides information on key EAC trade rules, regulations and procedures, related to trade within the EAC (intra-EAC trade) in a simplified and user-friendly manner. The main users of this will mainly be micro and small scale women cross border traders and service suppliers as well as associations and networks of women entrepreneurs, service suppliers and cross border traders but also secondary users such as cross border traders, the private sector in general, young entrepreneurs, investors, Business Membership Organizations (BMOs), Non-Governmental Organizations (NGOs), development partners as well as relevant government institutions.

I take this opportunity to thank the Directorates of Social Sectors, Customs and Trade, the gender and trade experts from Partner States, development Partners particularly the International Labour Organisation and GIZ for the technical and financial support provided in the development and production of this Info pack.

Amb. Liberat Mfumukeko
Secretary General
East African Community

Acknowledgements

The East African Secretariat wishes to take this opportunity to sincerely thank the International Labour Organisation (ILO) and the GIZ - Support to the African Union Border Programme for the support provided in the development of the Simplified Guide and Information Pack on EAC Trade Rules and Regulations for Women Cross Border Traders.

The Simplified Guide and Information Pack was developed by the EAC Secretariat with technical and financial support from the International Labour Organization - Women Entrepreneurship Development and Economic Empowerment Project (ILO WEDEE) to sensitize cross border traders on the opportunities provided for by the Customs Union and Common Market Protocols in addressing challenges faced by women in business especially in the EAC cross border trade.

We are especially grateful to go to all Gender and Trade experts from the EAC Partner States for all their efforts and contribution during the preparation of the Simplified Guide and the Information pack.

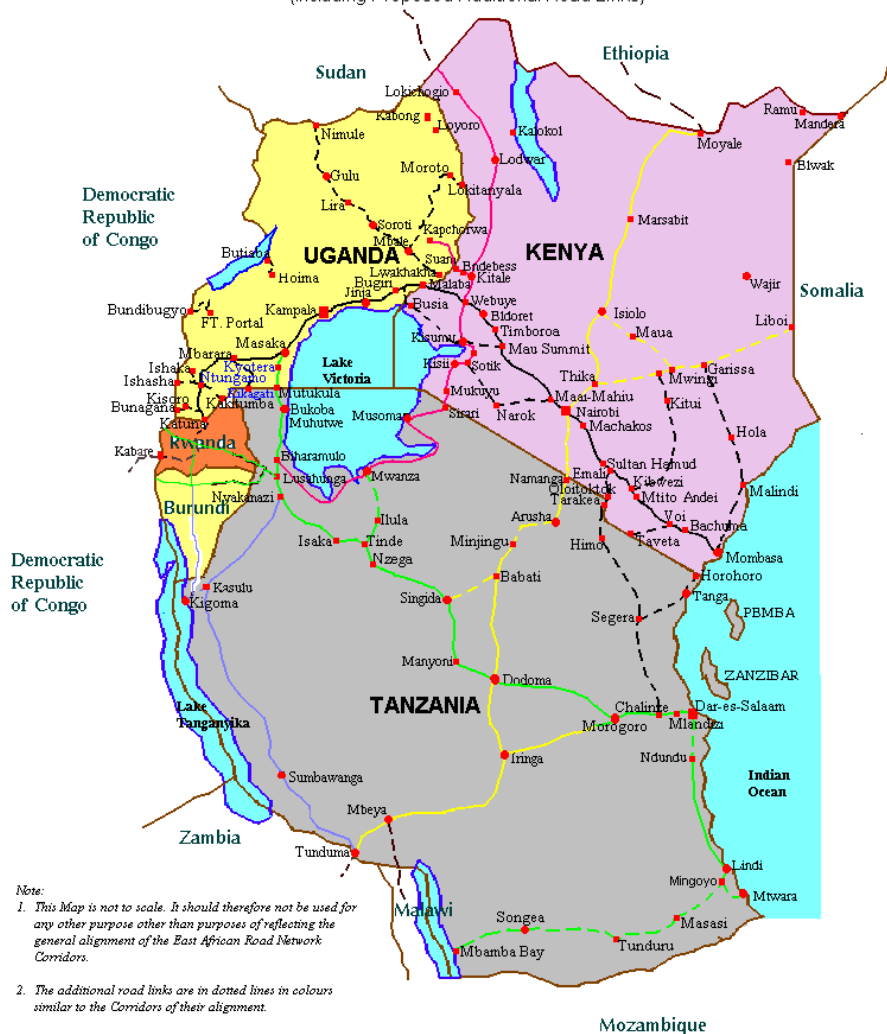
Last but not least we appreciate the efforts of Ms. Mary Makoffu, Director, Social Sectors, Mrs. Generose Minani, the Principal Gender Officer and Mr. Morris Tayebwa, Programme Assistant in the Gender Department who coordinated the participation, reviews and final inputs from the Partner States experts, Customs and Trade and EAC Statistics in the production of this report.

**EAC Secretariat,
December 2016**

LOCATION MAP OF EAST AFRICA

EAST AFRICAN COMMUNITY ROAD NETWORK PROJECT

(Including Proposed Additional Road Links)



1. ————— Mombasa-Malaba-Katuna Corridor
2. ————— Dar-es-Salaam-Dodoma-Isaka-Mutukula-Masaka Corridor
3. ————— Biharamulo-Mwanza-Musoma-Sirari-Lodwar-Lokichogio Corridor
4. ————— Nyakanazi-Kasulu-Sumbawanga-Tunduma Corridor
5. ————— Tunduma-Iringa-Dodoma-Arusha-Namanga-Moyale Corridor
6. ————— Sections/Links connecting with East Africa neighbours; those of interregional connectivity

Acronyms

BMOs	Business Membership Organizations
CMP	Common Market Protocol
DFR	Department of Fisheries
DVS	Department of Veterinary Services
EAC	East African Community
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
KEPHIS	Kenya Plant Health Inspectorate Services
MAFC	The Ministry of Agriculture, Food Security and Cooperatives
MLDF	Ministry of Livestock Development and Fisheries
NGOs	Non-Governmental Organizations
RoO	Rules of Origin (EAC)
SMEs	Small and Medium Enterprises
SPS	Sanitary and Phyto-sanitary measures
TAEC	Tanzania Atomic Energy Commission
TFDA	Tanzania Food and Drugs Authority
TPRI	The Tropical Pesticide Research Institute
US\$	United States Dollar
VAT	Value Added Tax

Notation in the booklet



Indicates a **QUESTION** asked



Indicates an **ANSWER** to the question asked



Note: This brings to attention supplementary information to be taken into consideration



Text box: This gives further explanations of certain areas



Directs the user to another booklet

EAC trade rules, regulations and procedures on unprocessed agricultural produce and manufactured goods

Introduction

This booklet presents information on the EAC rules and requirements relating to:

1. Trade in **unprocessed agricultural produce**
2. Trade in **manufactured goods**

Trading in unprocessed agricultural produce

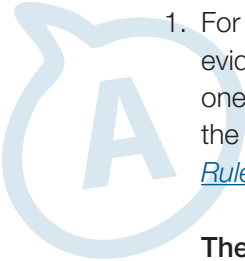
This section covers unprocessed agricultural produce. This includes trade in live animals, plants, seeds, fruits (other than those packed), cereals (other than those packed), fish and poultry.



What are the main requirements when trading in unprocessed agricultural produce?



The main requirements are:

- 
1. For unprocessed agricultural produce, a trader will need to show evidence that the produce is entirely produced or obtained from one of the EAC Partner States. This is first origin criteria under the EAC Customs Union (Rules of Origin) Rules (2015). [EAC Rules of Origin 2015 are available on the EAC website](#)

The EAC Rules of Origin. This is a set of rules that are used to differentiate between goods produced within the EAC region and those that are not. Custom duties and tariffs for goods that are obtained and produced within the EAC were removed by EAC Partner States in 2005. This means that goods which comply with these rules will not be charged any customs or import duty/tariffs. In other words **zero tariff/duties will be charged on these goods.**

2. An additional certificate is required to ensure that food, animal and human health and safety have been met. Measures to ensure food, animal and human safety are called **Sanitary and Phyto-Sanitary (SPS) measures**. A trader is required to obtain an import license (which confirms SPS measures have been met) from the appointed government agency before being able to import the unprocessed agricultural produce into another EAC Partner State.

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

EAC Partner State	Main Government Agencies
Burundi	<ul style="list-style-type: none"> a. 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 b. 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	<ul style="list-style-type: none"> a. The Kenya Plant Health Inspectorate Service (KEPHIS), under the Ministry in charge of Agriculture – for importation of seeds, cereals and plants b. Kenya Bureau of Standards (KEBS) – for importation of processed foods, medicines and manufactured goods c. The Department of Fisheries (DFR), in the Ministry in charge of Fisheries Development – for importation of fish d. The Department of Veterinary Services (DVS), under the Ministry in charge of Livestock Development – for importation of livestock and other animals e. The Department of Food Safety and Quality, under the Ministry in charge of Public Health – for importation of cereals, processed foods and medicines
Rwanda	<ul style="list-style-type: none"> a. Ministry of Agriculture and Animal Resources – for importation of seeds, cereals, plants, livestock and other animals b. Ministry of Health – for importation of processed foods and medicines c. Rwanda Standards Board (RSB) – for importation of processed foods, medicines and manufactured goods

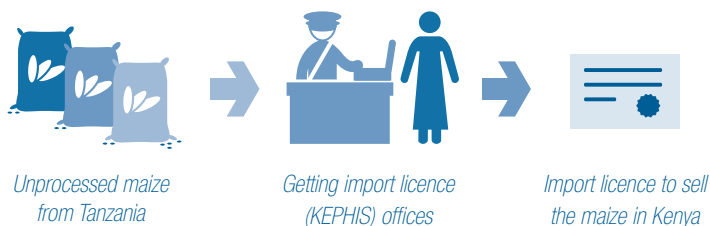
EAC Partner State	Main Government Agencies
Tanzania	<ul style="list-style-type: none"> a. Tanzania Food and Drugs Authority (TFDA) – for importation of processed foods, cereals, and medicines b. Tanzania Bureau of Standards (TBS) – for importation of processed foods, medicines and manufactured goods c. Tanzania Atomic Energy Commission (TAEC) – All imported processed foods into Tanzania must be inspected for radiation by this agency d. The Fisheries Department of the Ministry of Livestock Development and Fisheries – for importation of fish e. The Ministry of Agriculture, Food Security and Cooperatives (MAFC) and its departments – for importation of processed foods and cereals f. The Tropical Pesticide Research Institute (TPRI) – for importation of seeds and plants g. The Directorate of Veterinary Services (DVS) under the Ministry of Livestock Development and Fisheries (MLDF) – for importation of livestock and other animals
Uganda	<ul style="list-style-type: none"> a. The Ministry of Health – for importation of processed foods and medicines b. The Ministry of Agriculture, Animal Industry, and Fisheries (MAAIF) – for importation of cereals, plants, seeds, fish, livestock and other animals c. Uganda National Bureau of Standards (UNBS) – for importation of processed foods, medicines and manufactured goods

Note

Any EAC Partner State may prohibit the importation of some products in order to protect animal, plants and human health and safety. Therefore, if you are planning on exporting goods to another EAC Partner State, make sure to find out through the relevant government agencies (listed in the Table above) of the EAC Partner State you wish to export to, the current list of the banned goods in that country.

Where to obtain an import license

Pendo is a Tanzanian business woman who owns 6 acres of farming land in which she grows maize commercially. She has just got a bumper harvest and now wants to export and sell some of her unprocessed maize in Kenya. Before she can import and sell her maize in Kenya, she will need to get an import licence from the [Kenya Plant Health Inspectorate Service \(KEPHIS\)](#). This government agency has satellite offices at most border post.



Booklet 5: References on Country Specific Key Support Agencies, their Services and Contact Information



Do EAC Partner States charge Value Added Tax (VAT) and Excise Tax on unprocessed agricultural produce?

In most EAC Partner States, unprocessed agricultural produce is NOT charged VAT or Excise Tax. However, it is important that a trader obtains up-to-date information on applicable taxes for unprocessed agricultural produce from the revenue authority of the country where the goods will be sold. Most revenue authorities have offices at border posts within the EAC and major towns and cities of the Partner State in which the authority operates.

Trading in manufactured goods within the EAC region

The main requirements relating to trading in manufactured goods within the EAC region are:

- a) The EAC Rules of Origin (2015);
- b) Product Quality Standards; and
- c) Domestic Taxes- that is Value Added Tax (VAT) and Excise Tax

a. EAC Rules of Origin (2015)

■ *EAC Rules of Origin for manufactured goods worth US\$ 2,000 and above*

Goods must **come from/obtained or be produced from one** of the EAC Partner States so as to qualify for zero tariff/duty under the EAC Rules of Origin.

If a trader (of manufactured goods worth US\$ 2,000 above) wishes to benefit from zero tariff/duties on goods, they must comply with **AT LEAST ONE** of the 2 (two) origin criteria/rules as follows.

Criteria/Rule 1: Wholly Produced or Obtained; goods must be completely/wholly produced or got from one of the EAC Partner States. In other words, no materials from outside the EAC region have been used to produce the goods. Example of wholly produced goods include: mineral products, vegetable products, live animals born and raised within EAC, products obtained from live animals, products obtained by hunting or fishing conducted within the EAC; products from sea fishing with EAC region, scrap and waste resulting from manufacturing operations with the EAC region.

Criteria/Rule 2: Sufficient Processing Criteria/Rule; goods which have been produced in the EAC region using materials from outside EAC MUST go through sufficient/significant industrial processing before they can comply with this criteria/rule. A list of sufficiently processed goods is provided for under the EAC Customs Union (Rules of Origin) Rules, 2015 First Schedule Part 1. [EAC Rules of Origin 2015 are available on the EAC website](#)

For example: Applying Criteria/Rule 2

Cotton fibres obtained from outside the EAC region would need to undergo spinning to produce cotton yarn and thread so as to comply with Criteria/Rule 2. The sufficient/significant industrial process in this example is spinning.



How does a trader calculate the requirements of Rule 2 of the Origin Criteria/Rule?

It is advisable that a trader visits the local chamber of commerce or revenue authority to seek assistance in calculating this criteria as it can be quite technical. A trader must also ensure to record all information from the first step of production or industrial processing of the goods/products.



■ *EAC Rules of Origin for goods below US\$ 2,000*

The two criteria/rules explained in page 6 and 7 also apply for goods worth US\$ 2,000. Generally, the goods should either be obtained or produced in one of the EAC Partner States.

However, to facilitate small-scale traders who trade in goods not exceeding a value of US\$ 2,000, an EAC Simplified Certificate of Origin is used.

For example: How to obtain a simplified Certificate of Origin

Asimwe is a Ugandan business lady who wants to travel to Kenya to sell her Ugandan made Kitenge clothes worth US\$ 1,000. On entry into Kenya, she will require a Simplified Certificate of Origin so that her clothes are not charged any import or custom duties. The following are the steps she will follow to obtain the Simplified Certificate of Origin.



Kitenge clothes



Simplified Certificate of Origin



*No import or
custom duties*

Steps Asimwe should follow to obtain a simplified Certificate of Origin



1. Complete the EAC Simplified Certificate of Origin and attach an invoice (or evidence of value) of the goods and present these documents to the designated customs official at Uganda's point of exit at the border for confirmation.

2. The customs official should confirm that the goods qualify for the simplified procedures. If satisfied, the customs official should stamp and sign the Simplified Certificate of Origin.



3. Asimwe should then present the signed and stamped Simplified Certificate of Origin to Kenya's customs officials on the other side.



4. The custom officials on the Kenyan side (importing country) will check that the goods declared by the trader on the simplified Certificate of origin is in the reference to the common list of approved products.



5. The custom official will then confirm the signature and stamp appearing on the certificate are the same as those notified by the Customs Authority of Uganda.



6. If everything is in order, the goods will NOT be charged any duties or tariffs in Kenya (importing country).



Note

- The signed Simplified Certificate of Origin will ensure that NO tariff or duties are charged in the importing EAC Partner State.
- Where the trader makes a false declaration of value of goods OR splits the goods in order to qualify for a simplified certificate origin he/she will have committed an offence as provided in the EAC Customs Management Law.
- A trader can get a Simplified Certificate of Origin from their National Chambers of Commerce, Revenue Authority or from Custom Officials at Border points. [See page 20 for a Sample Simplified Certificate of Origin](#)

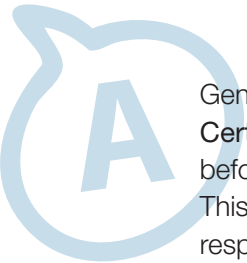
b. Product Quality Standards

In order to protect consumers from sub-standard and harmful products, manufactured products/goods are required to meet quality standards.



How does a trader ensure products meet the required quality standards?



 Generally, a trader will need to obtain an **Import Clearance Certificate or Certificate of Conformity** for product quality standards before the goods/products can be sold in an EAC Partner State. This Certificate is obtained from the appointed government agency responsible for product standards. The following table shows the appointed government agencies in each EAC Partner State.

Key government agencies responsible for product quality standards

EAC Partner State	Key government agency responsible for product quality standards
Burundi	Bureau Burundais de Normalisation et Contrôle de la Qualité (BBN) OR Burundi Bureau of Standards and Quality Control (BBN)
Kenya	Kenya Bureau of Standards (KEBS).
Rwanda	Rwanda Standards Board (RSB)
Tanzania	Tanzania Bureau of Standards(TBS)
Uganda	Uganda National Bureau of Standards (UNBS)

The Import Clearance Certificate/ Certificate of Conformity is obtained from the appointed government agency responsible for ensuring product quality standards in two situations:



- a) **Situation 1:** When the Government Standards Agency in the importing country **recognizes or accepts** the ‘mark of quality’ from the country where the trader comes from; OR



- b) **Situation 2:** A sample of the product (s) is **laboratory tested** and found to meet the required product quality standards.

Note

Some product quality standards are the same across the EAC region. However, EAC countries could have different regulations and procedures in some situations. These different regulations are mostly on:

- a) Inspection and laboratory testing at border of imported food stuffs and products;
- b) Requirements for product marking, labeling and packaging; and
- c) Banned products list due to danger to human beings.

The following table provides more information on these different regulations.

Key regulations on product quality standards in each EAC partner state

EAC Partner State	Key Regulations
Burundi	<ul style="list-style-type: none"> a) Products already inspected and certified by the countries of origin may also undergo additional inspection and testing upon arrival in Burundi. b) Certain products may not be allowed to enter Burundi if they have been rejected in other EAC Partner States. a) Burundi does not have any national provisions on marking, labelling and packaging. The country uses international standards on labelling for food stuffs.
Kenya	<ul style="list-style-type: none"> a) Kenya Bureau of Standards (KEBS) conducts testing and inspection at border of imported food products such as sugar, cereals and pulses, fertilizer, animal, fishery, and dairy products. This approach is commonly referred to as Route A. b) Additionally, all products sold/traded in Kenya should be labelled with measurements and packaged. All foodstuffs must also be labelled in English or Kiswahili and the manufacturer must indicate on the labels the date of manufacture and expiry. Banana leaves, maize, rice, sorghum or wheat straw, and bags containing or having contained malt, soil or leaf mould must not be used as packing material.
Rwanda	<ul style="list-style-type: none"> a) Imports of selected products and materials of high risk to humans and the environment require a batch certificate from the Rwanda Standards Board (RSB), confirming that a particular product is in line with Rwanda standards, or international or foreign standard recognized by the RSB. b) All imported foodstuffs must indicate the date of manufacture and expiry. Importers must apply for the batch certificate one week before the goods arrive. If the imports include food or food products, the test certificate must indicate that the food or food products are consumed in the country they are coming from. c) RBS officials usually take samples from imported goods and test the sample to ensure they meet the required standards. The RBS official will then issue a batch certificate for imports that comply with requirements. d) Goods and containers of goods must be labelled and marked clearly to facilitate identification of the articles indicated on the accompanying documents/forms. Labels must give the name of the product, ingredients, net weight, name and address of the manufacturer, packer, distributor, importer, exporter or vendor, lot identification, date marking and storage instructions, and instructions for use. All mandatory information must be in ONE of the three official languages (English, French, or Kinyarwanda). Also worth noting is that Rwanda prohibits the importation of plastic bags and goods must be packed in non-plastic materials.

EAC Partner State	Key Regulations
Tanzania	<p>a) From April 2012, Tanzania Bureau of Standards (TBS) allows products transported by small-scale traders to be tested for product quality standards at the point of entry (border posts) into Tanzania.</p> <p>b) The requirements for marking, labelling, and packaging apply to three broad categories of food namely: 1) food, 2) non-food, and 3) dangerous goods. Sensitive products such as food, pharmaceuticals and dangerous goods (e.g. explosives and flammable liquids) must be well packaged, labelled and marked.</p> <p>Marking/labelling information requirements include: <i>name of the product, date of manufacture and expiry, contents or ingredients, directions for use, storage conditions, warning/safety information and symbols, lot identification, country of origin, and name and address of the manufacturer.</i></p>
Uganda	<p>a) Only imports covered by mandatory standards are inspected at entry points/ border points. Where necessary, the Uganda National Bureau Standards (UNBS) draws samples of the product for laboratory testing. If the product does not meet the critical minimum requirements for health, safety, and performance the product is prohibited entry on those grounds.</p> <p>b) Surprise inspection visits are also conducted and products are sampled from a seller's place of business for laboratory testing.</p> <p>c) Additionally, the following information must be clearly marked on imports; importer/exporter name, consignee, flight/vehicles details, place of discharge, number of packages, container identity, description of goods, airway bill number/bill of lading, and country of origin/destination. There are additional labeling requirement for clothing and this information can be obtained from UNBS.</p>

Source: Agency Websites and WTO Trade Policy Review Reports (2012)

Note

- I. At the EAC/regional level, 366 product quality standards have been harmonized. This means that the 366 product standards should be used by all EAC Partner States to check quality standards on imported goods/products. The product quality standards can be viewed on; **EAC trade rules, regulations and procedures on unprocessed agricultural produce and manufactured goods** [available on the EAC website](#)
- II. From 2006, EAC countries are required to recognize or accept each others 'marks of quality'. This means that a trader whose products/goods have obtained a 'mark of quality' from the home country's Bureau of Standards, should be able to import those products to another EAC Partner State without the products been tested again for minimum quality standards in that other country.
- III. Some products have been banned from importation or sell in some EAC Partner States. For a full of list of banned products, visit the revenue authority in which the goods will be imported and sold.
- IV. Products that do not meet the required minimum quality standards are either destroyed or re-exported with supervision of the government agency in charge of ensuring product quality standards.

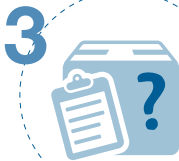
Summary procedure of confirming manufactured goods meet the required product quality standards



The trader should show evidence to the Bureau of Standards official in the country where the goods will be sold that the goods meet the required minimum standards and that they are properly labelled and packaged.

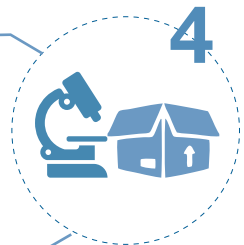
If the goods have the 'mark of quality' from the trader's home country, the trader should show this mark and the clearing officer should recognise the mark and allow the goods to enter the country.

It is important to note that clearing officer has the right to reject the mark of quality if it is suspected (or there is evidence) the mark of quality is fake OR was obtained corruptly.



If the goods do not have the mark of quality (or the mark is suspected to be fake) the clearing officer has the right to take a sample of the goods for laboratory testing.

The goods will then be taken for testing in a government laboratory. Testing might take a few days as most EAC Partner States do have fully equipped laboratories at border posts.



If goods are tested and found to meet minimum standards OR if the goods 'mark of quality' is accepted by the clearing officer, the trader will be given an Import Clearance Certificate (also known as Certificate of Conformity) which will allow the trader to sell the goods.

c. Domestic Taxes

The major domestic taxes charged on manufactured goods/products are **Value Added Tax (VAT)** and **Excise Tax**. The main difference between these taxes is that *VAT is refundable in some cases* while Excise Tax is not refundable. The following table shows the applicable rate of VAT by each EAC Partner State. Excise tax is also **applied to certain goods** and for a full list of these products, a trader is advised to visit the revenue authority in which the goods will be imported and sold.

A trader is required to **pay these taxes (VAT and Excise Tax)** before goods are cleared for sale in the importing country.

Rate of VAT and Excise tax in EAC partner states

EAC Partner State Country	VAT Rate (This tax rate may change every year)	Excise Tax (The products charged this tax and applied tax rate may change every year)
Burundi	18 per cent	Visit the Burundi Revenue Authority (BRA) for the full list of excise rates applied to different products.
Kenya	16 per cent	Visit the Kenya Revenue Authority (KRA) for the full list of excise rates applied to different products.
Rwanda	18 per cent	Visit the Rwanda Revenue Authority (RRA) for the full list of excise rates applied to different products.
Tanzania	18 per cent	Visit the Tanzania Revenue Authority (TRA) to get the full list of rates applied to different products.
Uganda	18 per cent	Visit the Uganda Revenue Authority (URA) for full list of excise rates applied to different products.

Source: Revenue Authorities



How does a trader avoid double VAT taxation?

VAT is a consumption tax therefore one pays the tax where the goods will be consumed or sold. To avoid paying VAT twice (i.e. paying taxes in the home country and in the country where the goods will be sold) a trader should **seek a refund of VAT from the revenue authority of the country where the goods are coming from.**

For example: How to avoid double VAT Taxation

*Raha, a Tanzanian business lady, wants to buy 50 (wholly produced) vitenge from Tanzania's X and Y company and then sell them in Kenya. The selling price is Tshs 15,000 per Kitenge. When VAT (at the rate of 18 per cent in Tanzania) is included in the selling price of the vitenge, the total amount to paid will be Tshs 885,000 {750,000+ (18/100*750,000)}*

*It is important to note that Raha will be required to pay VAT again in Kenya. To avoid double taxation however, she should seek a refund of the VAT she paid in Tanzania [18/100*750,000= 135,000] from Tanzania's Revenue Authority at the border as the vitenge will NOT be sold in Tanzania.*

Summary of process of clearing manufactured goods at the border for small-scale traders of goods below US\$2,000

1

Obtain an Import Clearance Certificate (Certificate of Conformity) for Product Quality Standards from the country where the goods will be sold.



2

Obtain a signed and stamped Simplified Certificate of Origin from the country where the goods are coming from.



3

Pay VAT and Excise Tax (if applicable) in the country where the goods will be sold.




Checklist of required documents for import or sale of goods in another EAC partner state (for small scale traders)

EAC Partner State Country	VAT Rate (This tax rate may change every year)
Unprocessed agricultural produce	<div><div>✓</div>Genuine Sales Invoice/Receipt or evidence showing value/ cost of produce</div> <div><div>✓</div>Signed and Stamped EAC Simplified Certificate of Origin</div> <div><div>✓</div>Signed and Stamped Import License (food, animal, human and health and safety)</div>
Manufactured goods/products	<div><div>✓</div>Genuine Sales Invoice/Receipt or evidence showing value/ cost of products</div> <div><div>✓</div>Signed and Stamped EAC Simplified Certificate of Origin</div> <div><div>✓</div>Signed and Stamped Import Clearance Certificate/ Certificate of Conformity for product quality standards</div>

SECOND SCHEDULE
EAST AFRICAN COMMUNITY CERTIFICATE OF ORIGIN
HATI YA UASILI WA BIDHAA YA JUMUIYA YA AFRICA MASHARIKI


Rule 17(1)

1. Exporter (Name & Office address) <i>Msafirishi (Jina na Anwani ya ofisi)</i>	Serial No.: Ref. No.: <i>Mfulizo Na Kumb Na</i>			
2. Consignee (Name & Office address) <i>Mpelekewa (Jina na Anwani ya ofisi)</i>	 EAST AFRICAN COMMUNITY			
3. Particulars of Transport <i>Maelezo Kuhusu Usafiri utakaotumika</i>	4. For official use <i>Kwa matumizi ya kiofisi tu</i>			
5. Marks and Numbers; number and kind of package, description of goods; <i>Alama na Namba; namba na aina ya kifurushi, maelezo ya bidhaa</i>	6. Customs Tariff No. <i>Na. ya ushuru wa Forodha</i>	7. O r i g i n criterion Kigezo cha uasili wa bidhaa	8. Gross weight or other quantity <i>Uzito wa jumla au idadi nyingine</i>	9. Invoice No. and date <i>Namba ya Ankara Na tarehe</i>
10. DECLARATION BY EXPORTER/ PRODUCER/SUPPLIER <i>Tamko la Msafirishaji/Mzalishaji/Mgavi</i> I, (mimi) The undersigned, hereby declare that the above details and statements are correct, that all goods are produced in (country) Place (Mahali) Date (Tarehe) Signature of declarant (saini)	11. CERTIFICATE OF ORIGIN <i>Uthibitisho wa Uasili wa Bidhaa</i> It is hereby certified that the above-mentioned goods are of origin Name (Jina) Signature of Competent Authority (Sainiya Mamlaka Husika) Date (Tarehe) STAMP/SEAL (Muhuri/Lakili)			

EAST AFRICAN COMMUNITY CERTIFICATE OF ORIGIN

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

(Kwa bidhaa zenye thamani isiozidi US \$ 2000)

1) Exporter (Name & Office address) <i>Msafirishi (Jina na Anwani ya ofisi)</i>	Reference. No..... <i>Kumb Na</i> <div style="text-align: center; margin: 20px 0;">  </div> <p style="text-align: center; margin: 0;">EAST AFRICAN COMMUNITY</p>	
2) Importer (Name & address) <i>Mpelekewa (Jina na Anwani ya yakei)</i>	3) Country of Origin <i>Uthibitisho wa uasili wa bidhaa</i>	
4) Description of goods <i>Maelezo ya bidhaa</i>	5) No. and type of packages <i>Namba na aina ya Kifurushi</i>	6) Value <i>Thamani</i>
7) Declaration by Exporter <i>Tamko laMsafirishaji/Mzalishaji/Mgavi</i> 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 (Muhuri)	8) Customs Endorsement <i>Uthibitisho wa forodha</i> I, the undersigned, hereby endorse the exporter's declaration and certify that the goods qualify under the EAC Rules of Origin. Signature..... (Saini) Place (Mahali)..... Date (Tarehe)..... Official stamp (Muhuri)	

Notes



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