

Building up efficient and fair tax systems – lessons based on administrative tax data

## **The Uganda Revenue Authority trade data**

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**Abstract:** This technical note describes Ugandan trade data covering import and export declarations for ten calendar years from January 2013 to December 2022, constructed from transactional-level Ugandan administrative data. The trade data series contains transaction-level ten datasets on imports and ten on exports declarations from January 2013 to December 2022 under different import and export regimes. The trade data allow the user to study various concepts at the transaction-level: the imports and exports volume, the characteristics of imported and exported/re-exported goods, the customs value/price amount, the amount of tax/fee/surcharge/license assessed and applicable to the declared goods. In terms of structure, this technical note first describes the variable content of the institutional settings of the customs system in Uganda, then the coverage for the 20 datasets, and the process of constructing the datasets and their content. Lastly, we also present some summary statistics of the datasets, the timeline to update the data, and some potential research avenues using the data.

**Key words:** trade, customs taxation, import, export, administrative tax data, Uganda

**JEL classification:** H25, O23, O55

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## 1 Introduction

In addition to collecting tax revenues, customs authorities worldwide are responsible for collecting international trade data. Customs authorities collect large amounts of data on individuals and firms to enable decision-making for effective and efficient service delivery. The increasing trade among countries and regional blocs has required the digitalization of systems that enhance data collection to (i) improve compliance among taxpayers, thus reducing tax evasion and avoidance; (ii) enhance decision-making by revenue collecting bodies and central government, especially on tax policies; (iii) facilitate trade between customs officers and traders at customs border points. Therefore, like most countries, Uganda has invested in automated customs systems to achieve the above-intended objectives.

Customs and other import duties cover more than 10% of the total tax revenue in Uganda. The import and export duty tax rates vary from high to zero according to the goods and importer type. Taking the increased volume of data in research can help answer questions, for example, on tax avoidance of multinational corporations, the developments of trade volumes, and the impacts of tariffs on trade and tax revenue, among others. To address these knowledge needs, URA and UNU-WIDER have constructed trade datasets described in this technical note.

The URA trade data cover the universe of import and export transactions from January 2013 to December 2022. The information is based on customs declarations using the Single Administrative Document (SAD) and the Automated System for Customs Data (ASYCUDA) system. The data are at the customs transaction-level, including information on time, value, and the import or export content. The importer/exporter/agent tax identification number (TIN) is anonymized systematically to enable matching to other URA research datasets, including the URA Corporate Income Tax (CIT) panel and Pay-As-You-Earn (PAYE) panel described in McNabb et al. (2022) and Agaba et al. (2023), respectively. However, due to the non-compulsory nature of TIN to be filled in the SAD form, which will be discussed in detail in the second section, the variables for TINs have missing values originally at source, resulting in the matching exercise between the trade datasets to CIT and PAYE datasets might not be exhaustive.

To facilitate research using the trade data, this technical note is as follows. Section 2 introduces the institution regarding customs in Uganda. Section 3 describes the process of assembling the data, key features of the data, and the data coverage. Section 4 presents the content of the datasets and the variables. Section 5 describes some key statistics of the datasets. And Section 6 outlines the timeline to update the data and some potential research venues using the trade data.

## 2 The institutional setting in Uganda

Uganda has been a member of the East African Community (EAC) since its re-establishment in November 1999. In 1999 another two countries, Kenya and Tanzania, joined the EAC. Rwanda and Burundi joined in June 2007. Most recently, South Sudan (2016) and the Democratic Republic of Congo (2022) joined the EAC. Currently the EAC consists of seven countries.

Upon achieving customs union status, EAC member states agree under Articles 6 and 7 of the treaty establishing the EAC to remove restrictive regulations and minimization of internal border controls on goods moving between partner states with an ultimate realization of free circulation

of goods. Consequently, because of this arrangement, the number of trade regimes in Uganda was reduced to four<sup>1</sup> major ones that are:

1. **Imports:** Cargo arriving in region through the sea ports and other land borders; e.g., imports from China via Mombasa Port, or imports from Somalia to Uganda via the Kenyan border.
2. **Exports:** Cargo originating from a partner state to a destination out of the region; e.g., coffee exports from Uganda to Singapore
3. **Intra Region Cargo (Transfers):** Cargo traded within EAC partner states.
4. **Transit through:** Cargo originating from a non-partner state to another non-partner state that is transiting through the region; e.g., cargo from DRC to Ethiopia transiting through Uganda and Kenya.

Trade within EAC is guided by laws and regulations such as the East Africa Community Customs Management Act and Regulations (EACCMA 2004, EACCMR 2010) and the East Africa Community Common External Tariff (EAC CET, Version 2017).<sup>2</sup> The goods originating from EAC are subjected to zero duty. The EAC CET (Version 2017) provides the harmonised commodity description and coding system for the Harmonized System Code (HSC) and their descriptions which are used in the datasets. HSC is universal and does not change frequently, but the tariff rates might change over time based on the adopted trade policies by the countries and membership status.

In addition to the EAC, Uganda is also a part of the Common Market for East and Southern Africa (COMESA), which it joined in 2015. COMESA consists of 22 countries: Burundi, Comoros, Democratic Republic of the Congo, Djibouti, Egypt, Eritrea, Ethiopia, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Eswatini, Libya, Seychelles, Somalia, Tunisia, Zambia, Sudan, Uganda, and Zimbabwe. The goods originating from COMESA are charged duty at reduced rates of 0%, 4% or 6%. Imports from the rest of the world pay import duty based on the common external tariff (CET) rates.

The international taxes in Uganda are categorized into import and export taxes. Import taxes include excise duty on petroleum, import duty, import value-added tax (VAT), domestic VAT, withholding tax, excise duty, environmental levy (surcharge), and infrastructure levy. In contrast, only an export levy is charged on exports. Tax rates might vary from very high and low rates to zero according to the type and the importer of the good (see Table A1 in the appendix). The different taxes are governed under specific legislations such as CET which provides for import duty rates on shipments imported out of the EAC based on the Value Added Tax Act Cap 349, the Excise Duty Act, the Income Tax Act Cap 340 and EAC Gazette. These documents are readily available on URA, the EAC web portal, and other online resources.<sup>3</sup>

The Uganda Revenue Authority automated almost all its customs operations to reduce uncertainties. The system is built with algorithms that compute taxes across the different regimes, and the algorithms are in sync with Uganda's tax laws. Customs processes — such as import and

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<sup>1</sup> These four major trade regimes are available and broken down into more detailed import and export regimes in the datasets. All detailed import and export regimes available in the datasets are listed in Tables 11 and 12 in Section 5.

<sup>2</sup> East African Customs Management Act, 2004, and its amendments and East African Customs Management Regulations, 2010, are available at <https://www.eac.int/documents/category/acts-of-the-community>, <https://www.eac.int/documents/category/regulations> and <https://www.eac.int/documents/category/eac-common-external-tariff>, respectively.

<sup>3</sup> The Income Tax Act Cap 340, the Excise Duty Act, and the Value Added Tax Act Cap 349, and all their amendments are available on the Parliament of Uganda website <https://www.parliament.go.ug/documents/acts>.

export declarations, vetting and valuation — are automated in the ASYCUDA World (AW) (Mayega et al. 2021). The AW provides a robust and comprehensive declaration processing capability which is based on the SAD. The SAD was developed by the EU and is considered to be the ‘International Standard’ by the World Customs Organization (WCO). The SAD form is a customs declaration form that is automated in form of an ASYCUDA system and covers all customs procedures and regimes including import, export, and transit procedures. Imports and exports declarations use the same format of the SAD form. The SAD form is not available for public download and can be accessed only when a taxpayer logs into the ASYCUDA system to declare their customs duties. An example of a redacted SAD form that a taxpayer used to declare the imported goods into Uganda under the import regime IM4 can be found as Figure A1 in the appendix of this technical note.

### **3 Data coverage**

#### **3.1 Trade data origin and usage purpose**

The Customs Planning Unit prepares official trade data and statistics for administrative purposes. On the fifth day of each month the Unit extracts monthly data from the AW reports database. AW is accessed through traders’ and customs controls’ profiles. Customs agents use the trader interface to key in a declaration on behalf of traders while the customs officers perform control of the customs declaration process at the Document Processing Centre (DPC). More room is left for traders to key in their declaration themselves through the Direct Trader Input (DTI).

The data extracted and prepared by the Customs Planning Unit are used by national statistical (Uganda Bureau of Statistics) and other institutions that use trade statistics. The trade data are further validated with other data sources to ensure correctness. The date is selected assuming all declared payments in the previous month have been made and transactions closed. This is done to ensure a proper estimate of fully closed transactions. The variables are sequentially arranged according to other months to ensure they append well. Data are extracted from two modules from the AW report database: (i) volume for imports and exports, and (ii) Single Customs Territory (SCT) exports.

#### **3.2 Trade data extracting, checking, and cleaning process**

During the extracting and checking stage, the Customs Planning Officer checks for correctness and completeness of the data; where there are errors, adjustments are made, and other details such as the importer/exporter name, marks and numbers and chassis for motor vehicles are checked and completed when missing. Missing variables in the data are often completed by checking the declaration detail in the actual SAD — this is accessed from the AW system. The extracted data are left with an 11-digit HSC. Any outliers in the data are further checked using the listed variables: Quantity, Net weight, Gross weight, Value in Uganda Shillings/US dollars, Stations, and Country of Origin. No observation/transaction is dropped in the extracting and checking process. Instead, the outliers are manually corrected by the Customs Planning Officer by looking at each declaration in the SAD.

The extracted data were then received by the authors in MS Excel (.xlsx) format from the Customs Planning team in two stages: (1) in November 2022 for all imports and exports datasets for the full calendar years from 2013 to 2021, and (2) in April 2023 and June 2023 for the imports and exports datasets, respectively, for the full calendar year 2022. All the extracted datasets are at

imports or exports transaction-level. Data from each calendar year are as a separate file named after that calendar year.

The extracted data were then later inspected and cleaned by the researchers at UNU-WIDER, as follows. There were 12 observations generated as typo errors during the extraction process for the extracted exports dataset from January to December 2016, so these 12 out of 164,430 observations were dropped. After that, some of the extracted trade datasets also included duplicates in terms of all variables following the extraction process, and some did not. Therefore, for the former cases, the following numbers of duplicates were further dropped from the extracted data:

1. 67 out of 670,300 observations are dropped from the imports transactions dataset for observations from January to December 2013.
2. 11,712 out of 134,691 observations are dropped from the exports transactions dataset for observations from January to December 2013.<sup>4</sup>
3. 145 out of 170,192 observations are dropped from the exports transactions dataset for observations from January to December 2014.
4. 5 out of 249,329 observations are dropped from the exports transactions dataset for observations from January to December 2020.
5. 2 out of 274,916 observations are dropped from the exports transactions dataset for observations from January to December 2021.
6. 150,505 out of 448,103 observations are dropped from the exports transactions dataset for observations from January to December 2022.<sup>5</sup>

After that, all the extracted datasets do not include any duplicated declaration. In terms of variables, for data security reasons, all the sensitive variables related to the identifiers of the goods and goods containers (e.g., assessment number, truck number, marks and number, previous document number) were also dropped from all the extracted datasets. Therefore, due to the dropping of the sensitive variables related to the identifiers of the goods and goods containers, some declarations may seem as duplicates. However, they refer to different transactions at source on the URA Customs Planning database. Eventually, the extracting, checking, and cleaning process results in 20 cleaned trade datasets covering calendar years from January 2013 to December 2022, with ten for import transactions and ten for export transactions.

Furthermore, as mentioned above, because the trade datasets are transaction-based or goods-based, not exporter/importer/agent-based, the variables indicating the TINs of exporters/importers/agents are not compulsory variables to be filled in in the SAD form. Therefore, variables indicating TINs of recipient or agents have missing values already in the raw data. Therefore, as a recommendation, focusing on the unique number of exporters/importers is not the best approach to utilize the information available from the trade datasets, since the summary of the unique number of exporters/importers/agents does not reflect exhaustive information. The receipt number and characteristics of the imported/exported goods (i.e., import values, tax duties, applicable tariff codes, etc.) and sensitive variables dropped (as mentioned

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<sup>4</sup>The number of dropped observations from the exports dataset for 2013 is high because the repetitive number of items declared on one SAD is due to system or declarant errors when making the declaration.

<sup>5</sup>The number of dropped observations from the exports dataset for 2022 is high because the repetitive number of items declared on one SAD is due to system or declarant errors when making the declaration.

above) together combined will uniquely identify the observations, not the TINs of exporters/importers/agents individually.

Table 1 presents the dataset dimension and their respective name for imports transactions.

Table 1: Import transactions datasets

Calendar Year	Number of observations x variables
2013 – filename: “IMPAS13.dta”	670,233 x 43
2014 – filename: “IMPAS14.dta”	564,277 x 43
2015 – filename: “IMPAS15.dta”	518,304 x 44
2016 – filename: “IMPAS16.dta”	574,835 x 44
2017 – filename: “IMPAS17.dta”	640,269 x 44
2018 – filename: “IMPAS18.dta”	721,684 x 44
2019 – filename: “IMPAS19.dta”	803,622 x 45
2020 – filename: “IMPAS20.dta”	771,206 x 45
2021 – filename: “IMPAS21.dta”	869,799 x 45
2022 – filename: “IMPAS22.dta”	886,930 x 45

Source: URA trade data.

Table 2 presents the dataset dimension and their respective name for exports transactions.

Table 2: Export transactions datasets

Calendar Year	Number of observations x variables
2013 – filename: “EXPAS13.dta”	122,979 x 43
2014 – filename: “EXPAS14.dta”	170,047 x 43
2015 – filename: “EXPAS15.dta”	177,665 x 41
2016 – filename: “EXPAS16.dta”	164,418 x 44
2017 – filename: “EXPAS17.dta”	174,629 x 44
2018 – filename: “EXPAS18.dta”	185,074 x 44
2019 – filename: “EXPAS19.dta”	211,425 x 44
2020 – filename: “EXPAS20.dta”	249,324 x 45
2021 – filename: “EXPAS21.dta”	274,914 x 45
2022 – filename: “EXPAS22.dta”	297,598 x 45

Source: URA trade data.

## 4 Variables

In this section, we explain the content of the data in terms of variables. The content of the data is based on the information filed with the SAD form in the AW system.

### 4.1 General information

The first set of variables, suffixed by ‘gi\_’, pertains to general information of the data content and is listed in Table 3. These include customs regime type; date and month of assessment; date, month and year of registration; receipt date; country of origin of the customs-declared item; country of the exporter of the customs-declared item; country of importer of the customs-declared item, and the front office where the goods first declared into the system, and regional preferential treatment code for the customs-declared item.

Table 3: General information variables

Variable name	Variable label	Imports datasets	Exports datasets
gi_regimetype	Regime Type	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_assessmentdate	Date of Assessment	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_assessmentmonth	Month of Assessment	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_registrationdate	Date of Registration	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_registrationmonth	Month of Registration	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_registrationyear	Year of Registration	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_receiptdate	Receipt Date	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_countryorigin	Country of Origin	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_countryimporter	Country of Importer	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_countryexporter	Country of Exporter	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_frontoffice	Front Office Where the Goods First Declared into The System	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
gi_regiontreatmentcode	Regional Preferential Treatment Code	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

Source: URA trade data.



## 4.2 Trade operator

The second set of variables, suffixed by 'to\_', pertain to the information of the trade operators and are listed in Table 4. These include the anonymized customs agent TIN (declared on behalf of the importer or exporter) and the anonymized recipient TIN.

Table 4: Trade operator variables

Variable name	Variable label	Imports datasets	Exports datasets <sup>6</sup>	Note
to_agenttin	Anonymized Agent TIN	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22	
to_consigneetin	Anonymized Consignee TIN	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22	- For the imports dataset, the consignees are the importers in Uganda. - For the exports dataset, the consignees are the exporters in Uganda.

Source: URA trade data.

## 4.3 Procedure

The third set of variables, suffixed by 'p\_', pertains to the information of the customs procedures and is listed in Table 5. These include the customs procedure codes and the supplementary quantity of the declared goods. The descriptions for customs procedure codes are in Table A2 in the appendix.

Table 5: Procedure variables

Variable name	Variable label	Imports datasets	Exports datasets
p_customsprocedurecode	Customs Procedure Code	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
p_supplementaryquantity	Supplementary Quantity	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

Source: URA trade data.

## 4.4 Goods characteristics

The fourth set of variables, suffixed by 'gc\_', pertains to the information related to the goods characteristics and is listed in Table 6. These include the tariff HSC and its according description, the free-form goods description, the number of the imported/exported item(s), the quantity of the declared goods, the packaging code, the number of packages, and the gross and net weight of the imported/exported goods.

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<sup>6</sup> In 2014, when the SCT<sup>1</sup> was fully implemented, the export regime in the EAC underwent a name and process change, becoming known as 'Transfers'. Under this regime, exports needed to be declared by the importing country. This procedure did not mandate the importer's declarant to include the exporter's TIN in the SAD, resulting in the absence of TINs on export transactions.

Table 6: Goods characteristics variables

Variable name	Variable label	Imports datasets	Exports datasets
<b>gc_tariffcode</b>	Tariff Harmonized System Code	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_tariffcodedescription</b>	Tariff Harmonized System Code Description	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_goodsdescription</b>	Goods Description	- Not available for IMPAS13, IMPAS14 - Available for IMPAS15, IMPAS16, IMPAS17, IMPAS18, IMPAS19, IMPAS20, IMPAS21, IMPAS22	- Not available for EXPAS13, EXPAS14, EXPAS15 - Available for EXPAS16, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21, EXPAS22
<b>gc_itemnumber</b>	Item Number	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_quantity</b>	Quantity	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_packagingcode</b>	Packaging Code	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_numberofpackages</b>	Number of Packages	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_grossweight</b>	Gross Weight	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>gc_netweight</b>	Net Weight	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

Source: URA trade data.

#### 4.5 Transportation

The fifth set of variables, suffixed by **'tr\_'**, pertains to general information on the transportation of imported/exported goods and is listed in Table 7. These include the description of the transportation mode in/out/through Uganda for the declared imported/exported item and the current location of the goods at the time the data are extracted from the system.

Table 7: Transportation variables

Variable name	Variable label	Imports datasets	Exports datasets
<b>tr_modeoftransport</b>	Mode of Transport to Border	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>tr_stationcode</b>	Station Code	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

Source: URA trade data.

## 4.6 Valuation

The sixth set of variables, suffixed by ‘v\_’, pertains to general information on the valuation of the imported/exported goods and is listed in Table 8. These include the total customs monetary value of the declared goods in Uganda shillings (UGX), the total customs monetary value of the declared goods in US dollars (USD), and the monetary value per unit in UGX of the declared item.

Table 8: Valuation variables

Variable name	Variable label	Imports datasets	Exports datasets
<b>v_customsvalueugx</b>	Customs Value in Ugandan Shillings (UGX)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>v_customsvalueusd</b>	Customs Value in US Dollars (USD)	- Not available for IMPAS21, IMPAS22 - Available for IMPAS13, IMPAS14, IMPAS15, IMPAS16, IMPAS17, IMPAS18, IMPAS19, IMPAS20	- Not available for EXPAS18, EXPAS21, EXPAS22 - Available for EXPAS13, EXPAS14, EXPAS15, EXPAS16, EXPAS17, EXPAS19, EXPAS20
<b>v_unitvalueugx</b>	Unit Value in Ugandan Shillings (UGX)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

Source: URA trade data.

## 4.7 Financial information

The seventh set of variables, suffixed by ‘f\_’, pertains to the financial information of the imported/exported goods and is listed in Table 9. These include the foreign currency for customs charged for the imported/exported item and airway bill.

Table 9: Financial information variables

Variable name	Variable label	Imports datasets	Exports datasets
<b>f_currency</b>	Currency	- Not available for all imports datasets from IMPAS13 to IMPAS22	- Not available for EXPAS13, EXPAS17, EXPAS18, EXPAS19, EXPAS20 - Available for EXPAS14, EXPAS15, EXPAS16, EXPAS21, EXPAS22
<b>f_airwaybill</b>	Airway Bill	- Not available for IMPAS13, IMPAS14 - Available for IMPAS15, IMPAS16, IMPAS17, IMPAS18, IMPAS19, IMPAS20, IMPAS21, IMPAS22	- Not available for EXPAS13 - Available for EXPAS14, EXPAS15, EXPAS16, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21, EXPAS22

Source: URA trade data.

## 4.8 Tax liabilities and duties

The eighth set of variables, suffixed by ‘**td\_**’, pertains to general information on the tax liabilities and duties of the imported/exported goods and are listed in Table 10. These include the petroleum duty, duty, excise, value-added tax, withholding tax, commission amount, environmental tax (applicable to imported old motor vehicles), export tax, infrastructure tax, domestic value-added tax (only applicable to individuals importing goods, not for firms), form fee (applicable for registration of vehicles), registration fee (applicable to registration of vehicles), and the total tax amount assessed. All monetary values are denominated in UGX.

Table 10: Tax liabilities and duties variables

Variable name	Variable label	Imports datasets	Exports datasets
<b>td_petroleumduty</b>	Petroleum Duty	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_duty</b>	Duty	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_excise</b>	Excise	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_valueaddedtax</b>	Value-Added Tax	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_withholdingtax</b>	Withholding Tax	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_commissionamount</b>	Commission Amount	- Not available for IMPAS17, IMPAS18, IMPAS19, IMPAS20, IMPAS21, IMPAS22 - Available for IMPAS13, IMPAS14, IMPAS15, IMPAS16	- Not available for EXPAS16, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21, EXPAS22 - Available for EXPAS13, EXPAS14, EXPAS15
<b>td_environmentaltax</b>	Environmental Tax (Applicable to Imported Old Motor Vehicles)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_exporttax</b>	Export Tax	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22
<b>td_infrastructurertax</b>	Infrastructure Tax	- Not available for IMPAS13, IMPAS14, IMPAS15, IMPAS16, IMPAS17, IMPAS18, IMPAS19 - Available for IMPAS20, IMPAS21, IMPAS22	- Not available for EXPAS13, EXPAS14, EXPAS15, EXPAS16, EXPAS17, EXPAS18, EXPAS19 - Available for EXPAS20, EXPAS21, EXPAS22
<b>td_domesticvalueaddedtax</b>	Domestic Value-Added Tax (Only Applicable for Individuals Importing Goods, Not for Firms)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Available for all exports datasets from EXPAS13 to EXPAS22

<b>td_formfee</b>	Form Fee (Applicable for Registration of Vehicles)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Not available for EXPAS15 - Available for EXPAS13, EXPAS14, EXPAS16, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21, EXPAS22
<b>td_registrationfee</b>	Registration Fee (Applicable for Registration of Vehicles)	- Available for all imports datasets from IMPAS13 to IMPAS22	- Not available for EXPAS15 - Available for EXPAS13, EXPAS14, EXPAS16, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21, EXPAS22
<b>td_totaltax</b>	Total Tax	- Not available for IMPAS21, IMPAS22 - Available for IMPAS13, IMPAS14, IMPAS15, IMPAS16, IMPAS17, IMPAS18, IMPAS19, IMPAS20	- Not available for EXPAS14, EXPAS15, EXPAS17, EXPAS18, EXPAS19, EXPAS20, EXPAS21 - Available for EXPAS13, EXPAS16, EXPAS22

Source: URA trade data.

## 5 Descriptive statistics using trade data

This section provides some key statistics on the imports and exports datasets.

### 5.1 Import regimes January 2013 to December 2022

Table 11 presents the frequency of observations by import regimes from January 2013 to December 2022. To produce the Table 11, we first appended all import datasets from January 2013 to December 2022 to get an aggregated dataset of 7,021,159 observations. Then, we documented the frequency of observations by import regimes by tabulating the variable “**gi\_regimetype**”. The import regimes IM4, PB4, and PP4 top the list of frequency of observations by import regimes from January 2013 to December 2022.

Table 11: Frequency of observations by imports regime from January 2013 to December 2022:

<b>Import Regime Type</b>	<b>Frequency</b>	<b>Percentage</b>
CW4: CUSTOMS WAREHOUSE	26	0.00
EF4: CUSTOMS ENFORCEMENT DECLARATION	54	0.00
FZ9: FREE ZONE DECLARATION	655	0.01
IM4: DIRECT IMPORT FOR HOME USE	6,611,755	94.17
IM5: TEMPORARY IMPORT	4	0.00
IM6: RE-IMPORT	6,607	0.09
IM8: INWARD TRANSIT	5	0.00
IM9: OTHER IMPORT PROCEDURES	1	0.00
PB4: SIMPLIFIED DECLARATION FOR PASSENGER BAGGAGE	346,508	4.94
PP4: POST PARCELS DECLARATION	55,543	0.79
Unknown	1	0.00

Source: authors' calculations using URA trade data.

## 5.2 Export regimes from January 2013 to December 2022

Table 12 presents the frequency of observations by the export regimes from January 2013 to December 2022. To produce the Table 12, we first appended all the exports datasets from January 2013 to December 2022 to get an aggregated dataset of 2,028,073 observations. Then, we documented the frequency of observations by export regimes by tabulating the variable “**gi\_regimetype**”. The export regimes EX1, ES1, and EX8 top the list of the frequency of observations by export regimes from January 2013 to December 2022.

Table 12: Frequency of observations by exports regimes from January 2013 to December 2022

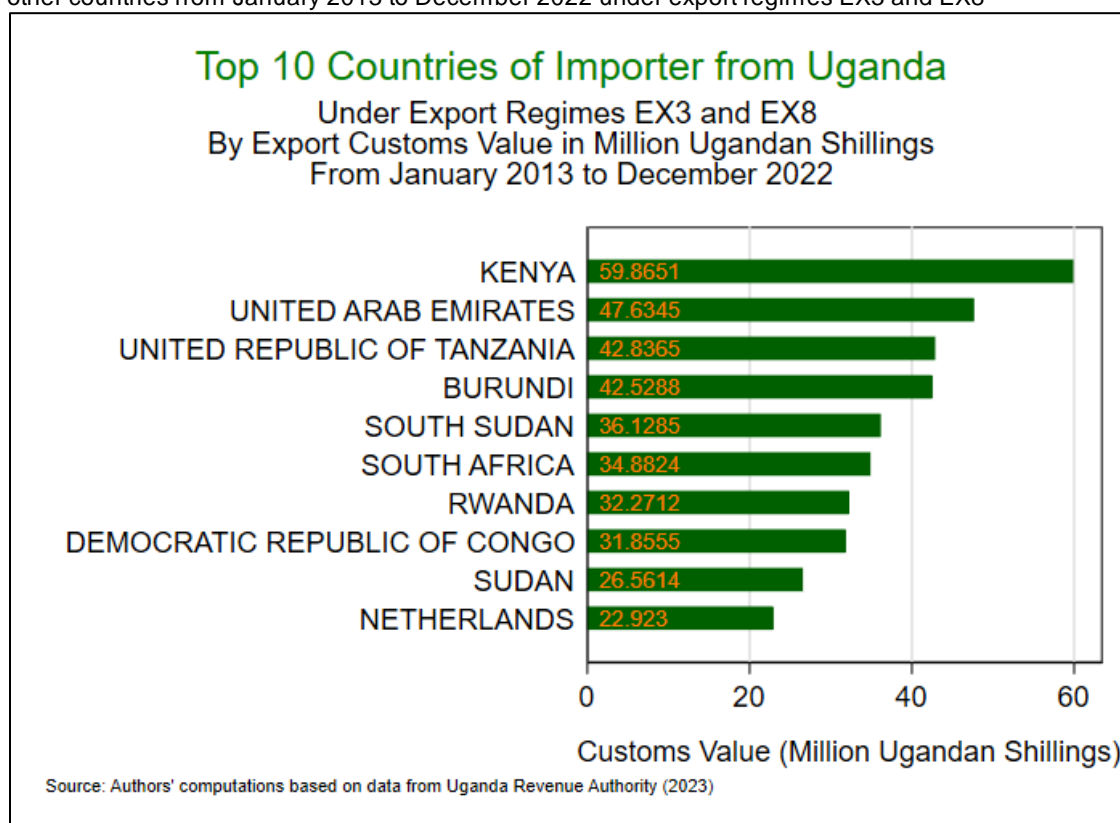
Export Regime Type	Frequency	Percentage
ES1: SIMPLIFIED EXPORT DECLARATION - REQUIRES BOTH EXPORTER'S AND AGENT'S TIN	543,027	26.78
ES9: SIMPLIFIED EXPORT DECLARATION - NO REQUIREMENT FOR AGENT'S TIN	5,076	0.25
EX1: EXPORTATION	694,258	34.23
EX2: TEMPORARY EXPORT	10,443	0.51
EX3: RE-EXPORT	116,225	5.73
EX8: OUTWARD TRANSIT AND EXPORT	492,182	24.27
EX9: OTHER EXPORT PROCEDURES	8	0.00
IM8: INWARD TRANSIT	1	0.00
LD9: NON-IMPORT OR EXPORT DECLARATION	3	0.00
SE1: SIMPLIFIED EXPORTS WITH A VALUE LESS THAN US\$2000	9,197	0.45
ST8: SCT EXPORTS	121,829	6.01
Unknown	35,824	1.77

Source: authors' calculations using the URA trade data.

## 5.3 Top importers from Uganda from January 2013 to December 2022 by export customs value

Figure 1 presents the top 10 countries of importers of goods locally manufactured in Uganda or transiting through Uganda to other countries from January 2013 to December 2022 under the export and re-export regimes “**EX3**” (**Re-export**) and “**EX8**” (**Outward Transit and Export**). To produce the Figure 1, we first appended all exports datasets January 2013 to December 2022 to get an aggregated dataset of 2,028,073 observations. Next, as an interest of the URA, we kept only observations having “**gi\_regimetype**” values as “EX3” or “EX8”, indicating all these customs-declared items are exported goods locally manufactured in Uganda or transiting through Uganda to other countries from January 2013 to December 2022 under export regime EX3 and EX8. This step resulted in 608,407 observations kept. Then, we documented the top 10 countries of importers from Uganda based on the export customs value in million Ugandan shillings from Uganda to these countries for goods locally manufactured in Uganda or transiting through Uganda to other countries January 2013 to December 2022. Kenya, the United Arab Emirates, and the United Republic of Tanzania top the list of importers of goods locally manufactured in Uganda or transiting through Uganda to other countries from January 2013 to December 2022 under the export regimes EX3 and EX8.

Figure 1: Top 10 countries of importers for goods locally manufactured in Uganda or transiting through Uganda to other countries from January 2013 to December 2022 under export regimes EX3 and EX8



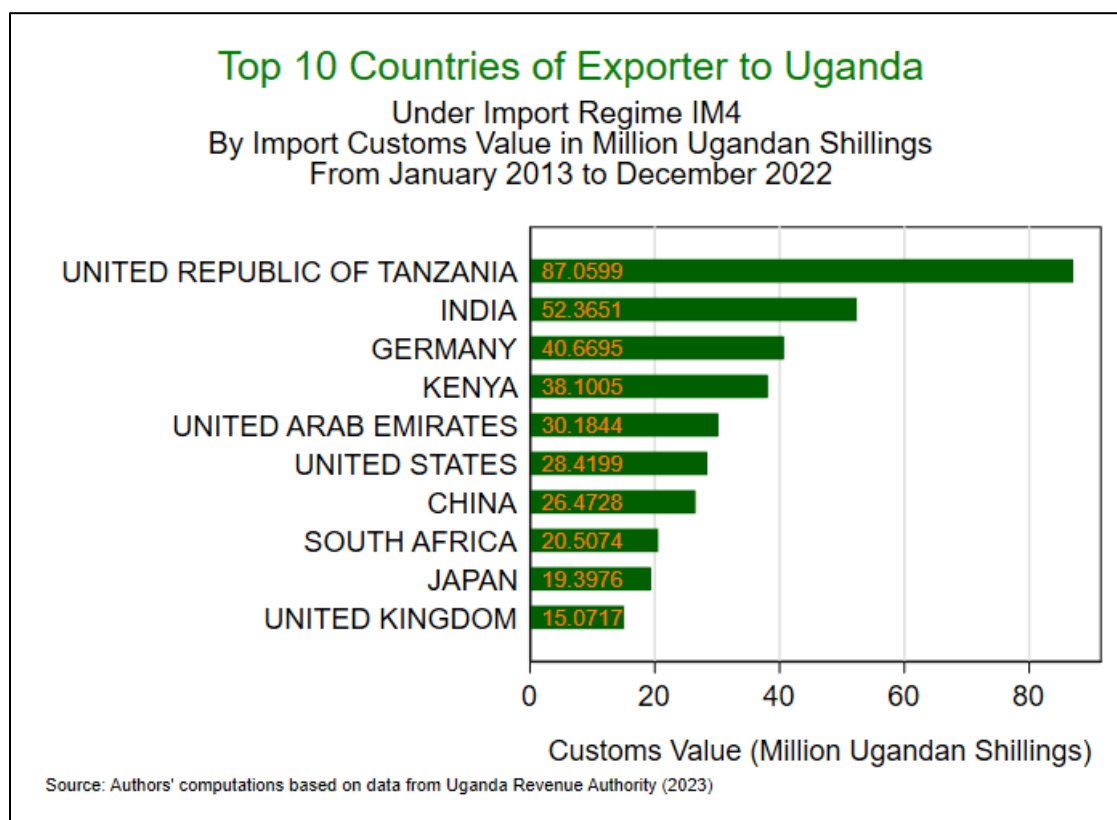
Note: all monetary values are in UGX.

Source: authors' calculations using URA trade data.

#### 5.4 Top exporters to Uganda from January 2013 to December 2022 by import customs value

Figure 2 presents the top 10 countries of exporters from January 2013 to December 2022 to Uganda under the import regime **“IM4” (Direct Import for Home Use)**. To produce the Figure 2, we first appended all imports datasets from January 2013 to December 2022 to get an aggregated dataset of 7,021,159 observations. Next, as an interest of the URA, we kept only observations having **“gi\_regimetype”** values as **“IM4”**, indicating all these customs-declared items are imported to Uganda under the import regime IM4. This step resulted in 6,611,755 observations kept. Then, we documented the top 10 countries of exporters to Uganda based on the import customs value by Uganda from these countries from January 2013 to December 2022. The United Republic of Tanzania, India, and Germany top the list of exporters to Uganda from January 2013 to December 2022 under the import regime IM4.

Figure 2: Top 10 countries of exporters from January 2013 to December 2022 to Uganda under import regime IM4



Note: all monetary values are in UGX.

Source: authors' calculations using URA trade data.

## 6 Future plan to update the trade data and potential research avenues using the data

For now, the observations for imports and exports datasets were extracted from January 2013 up to December 2022. The data are planned to be extracted and updated again from January 2025 to March 2025 to have imports and exports data for the calendar years 2023 and 2024 available. After that, the trade data will be extracted and updated annually onwards. For future rounds of extraction and updating of trade data, some time-related variables (i.e., Clearance Time) and procedure-related variables (i.e., Lane Status, AEO Status) will possibly be added.

The exact schedule to extract and update the trade data from January 2025 onwards is planned, as follows:

- Step 1: extract: in January annually
- Step 2: clean: in February annually
- Step 3: document: in March annually



In terms of potential research avenues, the trade data can be used to answer the following research questions:

1. What is the impact of Single Customs Territory on tax domestic tax revenue in Uganda?
2. What are the trends and trade flows of goods based on country of importers and exporters from and to Uganda?
3. What is the volume of trade between Uganda and members of the free-trade areas (i.e., intra-trade)?
4. What are the trends of profit-shifting of multinational firms in Uganda?
5. What is the impact of a particular domestic tax reform on imports and exports tax revenue in Uganda?

In addition, the datasets can be used, for example, to answer research questions related to firm and employment, if they are merged with the URA CIT panel and PAYE panel described in McNabb et al. (2022) and Agaba et al. (2023). This list of research question is not exhaustive.

## References

- Agaba, G., Q. Tieu, M. Jousté, and B. Arinaitwe (2023). 'The Uganda Revenue Authority Pay-As-You-Earn (PAYE) Data'. WIDER Technical Note 2023/3 Helsinki: UNU-WIDER. <https://doi.org/10.35188/UNU-WIDER/WTN/2023-3>
- Mayega, J., R. Waiswa, J. Nabuyondo, and M.I. Nalukwago (2021). 'How Clean Are Our Taxpayer Returns? Data Management in Uganda Revenue Authority'. ICTD African Tax Administration Paper 24. Brighton: Institute of Development Studies
- McNabb, K., D. Nakyambadde, M. Jousté, and S. Kavuma (2022). 'The Uganda Revenue Authority Firm Panel'. WIDER Technical Note 2022/2 Helsinki: UNU-WIDER. <https://doi.org/10.35188/UNU-WIDER/WTN/2022-2>

## Appendix

Table A1 lists different tax head/fee/surcharge/license code and their according description from Box 47 in the Import/Export SAD form.

Table A1: Tax Head/Fee/Surcharge/License code from Box 47 in the Import/Export SAD form.

Tax Head/Fee/Surcharge/License Code	Tax Head/Fee/Surcharge/License Description	Tax Head/Fee/Surcharge/License Rate
101	Excise Duty Petroleum	See the Excise Duty Act (1 July 2014) and its amendment 2018
102	Import Duty	See EAC Common External Tariff (CET) (Version 2022)
105	Withholding Tax	6% (see the Income Tax Act Cap 340, 1 July 1997) and its amendments 2005 and 2013)
112	Temporary Road Licence	US\$20 per month (see East African Customs Management Act, 2004 and its amendments and East African Customs Management Regulations, 2010)
114	Excise Duty	See Uganda the Excise Duty Act (1 July 2014) and its amendment 2018
121	Export Levy	Export levy is on individual commodity legislation for example hides and skins (See the Hides and Skins (Export Duty) Act Cap 339 (1 April 1962) and its amendments). Gold exports (see the Mining and Minerals Act, 1 July 2021). Products of milling industry (see the External Trade Act Cap 88 (of 30 July 1953) and its amendments). Coffee exports (see National Coffee Act 2021)
122	Environmental Levy (Surcharge)	50% on vehicles between 8-15 years old (see the Traffic and Road Safety Act Cap 361, 1998)
123	Infrastructure Levy	See the Uganda Railways Corporation Act Cap 331 (of 1 November 1992)
151	Road User Charges	See East African Customs Management Act, 2004 and its amendments and East African Customs Management Regulations, 2010
161	Alteration Fees	See East African Customs Management Act, 2004 and its amendments and East African Customs Management Regulations, 2010
281	Penalties	See East African Customs Management Act, 2004 and its amendments and East African Customs Management Regulations, 2010
401	Import Value Added Tax	See the Value Added Tax Act Cap 349 (of 1 July 1996) and its amendments
40B	Domestic Value Added Tax	18% (see the Value Added Tax Act Cap 349 (of 1 July 1996) and its amendments)

Source: authors' compilation of Ugandan tax laws and East African Community regulations. The Income Tax Act Cap 340, the Excise Duty Act, the Hides and Skins (Export Duty) Act Cap 339, the Mining and Minerals Act, the External Trade Act Cap 88, The National Coffee Act, the Traffic and Road Safety Act Cap 361, the Uganda Railways Corporation Act Cap 331, the Value Added Tax Act Cap 349, and all their amendments are available on the Parliament of Uganda website <https://www.parliament.go.ug/documents/acts>. East African Community Customs Management Act and its amendments, EAC Custom Management Regulations and EAC Common External Tariff are available at <https://www.eac.int/documents/category/acts-of-the-community>, <https://www.eac.int/documents/category/regulations> and <https://www.eac.int/documents/category/eac-common-external-tariff>, respectively.

Table A2 introduces all the customs procedure codes and their according description.

Table A2: Customs procedure code and customs procedure description.

Customs Procedure Code	Customs Procedure Description
0	Common regime
101	Goods exported as food aid
102	Export of personal effects
103	Export of perishable goods
300	Home consumption after auction of vehicle
301	Re-exports where Import Duty, Excise Duty, VAT, and Withholding Tax are zero
401	For lights 18% VAT, 0% Import Duty and Withholding Tax
402	Statutory organization vehicle paying all taxes
403	Goods where import duty is zero, and VAT is exempt by tariff
404	Imports for direct home use of bulk fuel
405	Import of goods exempted from withholding tax by URA approval
407	Duty-free statutory vehicles sold to ordinary citizen
408	Vehicles paying all taxes to register with personalised plates
410	Imports where Import Duty and/or Excise Duty are rebated to 0%
411	Vehicle cleared using ASYCUDA++ and taxes paid
417	Imports exempted of all Duties and Taxes for other goods except VAT
422	Vehicles for armed forces registered by URA
424	10% Import Duty and 0% VAT for raw materials
425	Government vehicles sold or boarded off
441	Vat deferred, no registration fees, and no new plates issued
446	Imports of rice where VAT is not applicable
450	Duties and taxes exempted on raw materials except VAT
451	Payment of VAT on raw materials for use in the textile industry
452	Import Duty rebated to 10%, and Excise Duty exempted for raw materials
453	Import Duty remission for sugar for industrial use only
454	VAT exemption on sanitary towels, tampons, and inputs for their manufacturing
455	Imports of raw material where Import Duty is payable
456	Payment of Import Duty by government on raw materials for specific firms in textile
457	Plant and machinery exempted from Withholding Tax
458	VAT deferment for Plant and Machinery where all taxes are not paid
459	Manufacturing under bond for manufacturers
460	Goods for use by the president
461	Imports for use by the United Nations and other approved international organisations
462	Imports for United Nations agencies and NGOs in support of a project in Uganda
463	Change of residence concession for personal effects (not vehicles)
464	Change of residence concession for private motor vehicles
465	Exemptions for embassies and diplomatic personnel/companies
466	Exemptions for Consulates not Embassies
467	Vehicles for disabled drivers

468	Goods for advancement of the blind
469	Deceased persons effects
470	Spare parts and specialised equipment for the repair or service of aircraft
472	Specific imports under conditional exemptions exempted from all taxes
473	Imports where vat is exempted, and importer exempt from Withholding Tax by URA approval
474	Vehicles exempted motor vehicle fees but paying customs duties
475	Exemptions of VAT by VAT statute and Withholding Tax by URA authorisation
476	Vehicle and machinery whereby taxes and registration fees are not payable
477	Imports of motor vehicles exempt under conditional exemptions, registration fees payable
478	Exemptions of vat by the vat statute or URA authorisation
479	Exemptions for mach. Used for processing of agriculture or dairy products
480	Packaging material Withholding Tax, and VAT exemptions
481	Imports removed from conditional exempts where Import Duty and Withholding Tax are payable
482	Imports where import duty and excise duty only are payable
483	Destroyed or abandoned declarations (URA use only)
484	Goods destined for non-ASYCUDA++ internal container depots/warehouses (URA use only)
486	Goods for incorporation in approved government projects
487	Goods for use by the government of Uganda (excluding projects)
488	Goods for use by the government of Uganda exempt from VAT and Withholding Tax
489	Goods (not vehicles) exempt at import, then sold to non-entitled persons
490	Vehicles exempted at import, then sold to non-entitled persons
491	Goods imported for Bujagali project
492	Industrial Spare Parts Imported as replacement parts used exclusively on industrial machinery of sections 84 and 85 of the EAC-CET imported by registered manufacturers
493	Re-imports of vehicles deregistered
494	Vehicles with ordinary plate and VAT not paid
495	Vehicles sold under auction
497	Vehicles with government plates and taxes not paid
498	Government plates with all taxes and fees exempted
601	Re-imports where all taxes are not payable
602	Re-imports where only VAT is payable
603	Re-import of exported cars
701	Goods (raw materials) imported for direct warehousing
900	Vehicles locally manufactured-pay registration, form, and license fees

Source: the codes and descriptions are collected from URA's internal document.

Figure A1 is an example of a redacted SAD form that a taxpayer used to declare the imported goods into Uganda under the import regime IM4. All import and export regimes use this same format of the SAD form. For other import/export regimes, the "IM4" text in under the 1<sup>st</sup> field "Declaration" is replaced by the code of that import/export regime. Other text fields are also replaced and filled in accordingly.

Figure A1: SAD form

UR/ASYCUDAWorld				A OFFICE OF DESTINATION			
BAR CODE OF THE FORM HERE				1 DECLARATION			
2 Exporter No. [REDACTED]				IM 4		RADDEX No. [REDACTED]	
8 Consignee No. XXXXXXXXXX				3 Forms 1		4 Load List Manifest	
14 Declarant No. XXXXXXXXXX				5 Items		6 Nbr packages	
18 Identify and nationality of means of transport at arrival/ at [REDACTED]				9 Financial No. [REDACTED]			
21 Identify and nationality of active means of transport crossing the border [REDACTED]				10 Cty f. dest of [REDACTED]		11 Trading city [REDACTED]	
25 Mode transport at border [REDACTED]				15 Country of export [REDACTED]		12 Value details [REDACTED]	
26 Inland mode Transport [REDACTED]				16 Country of origin [REDACTED]		13 C.A.P. [REDACTED]	
27 Place of loading/unloading [REDACTED]				17 C.E. Code a [REDACTED] b [REDACTED]		17 C.D. Code a UG b [REDACTED]	
29 Office of entry/exit [REDACTED]				19 Ctr. [REDACTED]		20 Delivery terms [REDACTED]	
30 Location of goods [REDACTED]				22 Currency & total amount invoiced USD [REDACTED]		23 Exch. rate [REDACTED]	
31 Packages and description of goods				28 Financial and banking data		24 Nature of transac. [REDACTED]	
Marks and numbers - Containers No(s) - Number and kind				29 Office of entry/exit [REDACTED]		30 Location of goods [REDACTED]	
Marks & no of [REDACTED]				32 Item No. 1		33 Commodity code [REDACTED]	
Number and Kind PK Package				34 Cty. org. Code a [REDACTED] b [REDACTED]		35 Gross mass (kg) [REDACTED]	
Containers No(s) [REDACTED]				37 PROCEDURE [REDACTED]		36 Prefer. [REDACTED]	
44 Add. info Documents Produced Certificates and authorization				40 Summary declaration / Previous document [REDACTED]		39 Quota [REDACTED]	
Licence No. [REDACTED] D.Val [REDACTED] D.Qty [REDACTED]				41 Supplementary units [REDACTED]		42 Item Price [REDACTED]	
A.D. [REDACTED]				43 V.M. [REDACTED]		45 Adjustment [REDACTED]	
47 Calculation of taxes				46 Statistical value [REDACTED]		48 Deferred payment [REDACTED]	
Type Tax base Rate Amount MP				49 Identification of warehouse [REDACTED]		B ACCOUNTING DETAILS	
102 [REDACTED] 35.00 [REDACTED]				Mode of payment [REDACTED]		Assessment number [REDACTED] / Date [REDACTED]	
401 [REDACTED] 18.00 [REDACTED]				Receipt number [REDACTED]		Date [REDACTED]	
40B [REDACTED] 15.00 [REDACTED]				Guarantee [REDACTED]		Date [REDACTED]	
105 [REDACTED] 6.00 [REDACTED]				Total fees [REDACTED]		Total declaration [REDACTED]	
123 [REDACTED] 1.50 [REDACTED]				Total [REDACTED]			
50 Principal No. [REDACTED]				Signature [REDACTED]		C OFFICE OF DEPARTURE	
51 Intended offices of transit and country				52 Guarantee not valid for [REDACTED]		Code [REDACTED]	
52 Guarantee not valid for [REDACTED]				53 Office of destination and country [REDACTED]			
D CONTROL BY OFFICE OF DESTINATION				Stamp: [REDACTED]		54 Place and date [REDACTED]	
Signature [REDACTED]				54 Place and date [REDACTED]		Declarant name/representative	
						Mr./Ms. Firstname Middlename Surname	

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	Nbr & PK Package										
	Containers No(s)										
44 Add. Info Documents Produced Certificates and authorization	Licence No			D.Val		D.Qty					
	A.D.			A.I. Code		43 V.M. cod					
				46 Statistical value							
31 Packages and description of goods	Marks and numbers - Containers No(s) - Number and kind			32 Item	33 Commodity code						
	Marks & no			6	No						
	of packages										
	Nbr & Kind PK Package										
	Containers No(s)										
44 Add. Info Documents Produced Certificates and authorization	Licence No			D.Val		D.Qty					
	A.D.			A.I. Code		43 V.M. cod					
				46 Statistical value							
31 Packages and description of goods	Marks and numbers - Containers No(s) - Number and kind			32 Item	33 Commodity code						
	Marks & no			7	No						
	of										
	Nbr & PK Package										
	Containers No(s)										
44 Add. Info Documents Produced Certificates and authorization	Licence No			D.Val		D.Qty					
	A.D.			A.I. Code		43 V.M. cod					
				46 Statistical value							
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP	
	102			10.00		102			25.00		
	401			18.00		401			18.00		
	40B			15.00		40B			15.00		
	105			6.00		105			6.00		
	123			1.50		123			1.50		
	Total First Item						Total Second Item				
	Type	Tax base	Rate	Amount	MP	Type	Amount				
	102			25.00		102					
	401			18.00		401					
	40B			15.00		40B					
	105			6.00		105					
	123			1.50		123					
	Total Third Item						Total				

Source: the example form is received from Uganda Revenue Authority and it is accessible when the importer or exporter is registered and accepted ASYCUDA World.