

By Michael Odeng

The Uganda Revenue Authority (URA) has issued stringent guidelines governing the operation and management of licensed customs bonded warehouses across the country, aimed at strengthening accountability, security and tax compliance.

In a statement issued on Saturday, URA commissioner general John Musinguzi ordered all licenced bonded warehouse operators to comply with the new operational measures designed to enhance control over goods stored under customs supervision.

According to URA, the revised guidelines introduce enhanced access control requirements for bonded warehouse premises.

Under that provision, URA states that the operators are required to implement controlled access systems that record the identity, purpose of visit, and valid identification details of every individual entering or exiting the facility. In addition, all staff and

URA tightens rules on customs bonded warehouses management



URA's John Musinguzi

visitors are required to wear reflector jackets at all times while on the warehouse premises.

URA also directed warehouse keepers to formalise identification procedures for loaders and casual workers.

"These workers must be issued with distinct uniforms, unique identification numbers and be

BONDED WAREHOUSES

Bonded warehouses in Uganda are secured facilities authorised by URA to store imported goods before customs clearance, allowing importers to defer duty payments and manage cash flow.

These facilities enable

the safe storage, simple processing, and re-exporting of goods, often located near major commercial centres and hubs like Kampala (Industrial Area, Jinja Road), Namanve Industrial Park in Mukono and Wakiso.

registered with updated records, including photographs and national identification numbers," Musinguzi said.

Under the safety and accountability provisions for goods, URA said all goods stored in bonded warehouses remain under customs control and must be produced by warehouse keepers on request by authorised customs officers.

URA warned that any loss,

substitution or unaccounted-for goods constitutes an offence in the East African Community Customs Management Act (EACCMA) and attracts penalties, including payment of duties and possible revocation of operating licences.

The bonded warehouses are also required to maintain functional facilities and equipment to support customs operations, including examination of goods, proper record

keeping and safe storage, in line with the EACCMA.

The EACCMA mandates that a warehouse keeper must provide, at their own expense, suitable office accommodation, properly maintained weights, scales and facilities for the examination, testing and secure storage of goods.

URA said compliance with the guidelines will be monitored through regular inspections and key performance indicators, which will inform the renewal of bonded warehouse licences for 2027 and later.

The taxman said failure to comply with the guidelines will result in enforcement actions, including penalties and automatic cancellation of licences.

"All licenced bonded warehouse operators are hereby required to take immediate steps to comply to the above guidelines," Musinguzi said.