

# UGANDA




## Intra-Africa trade and tariff profile



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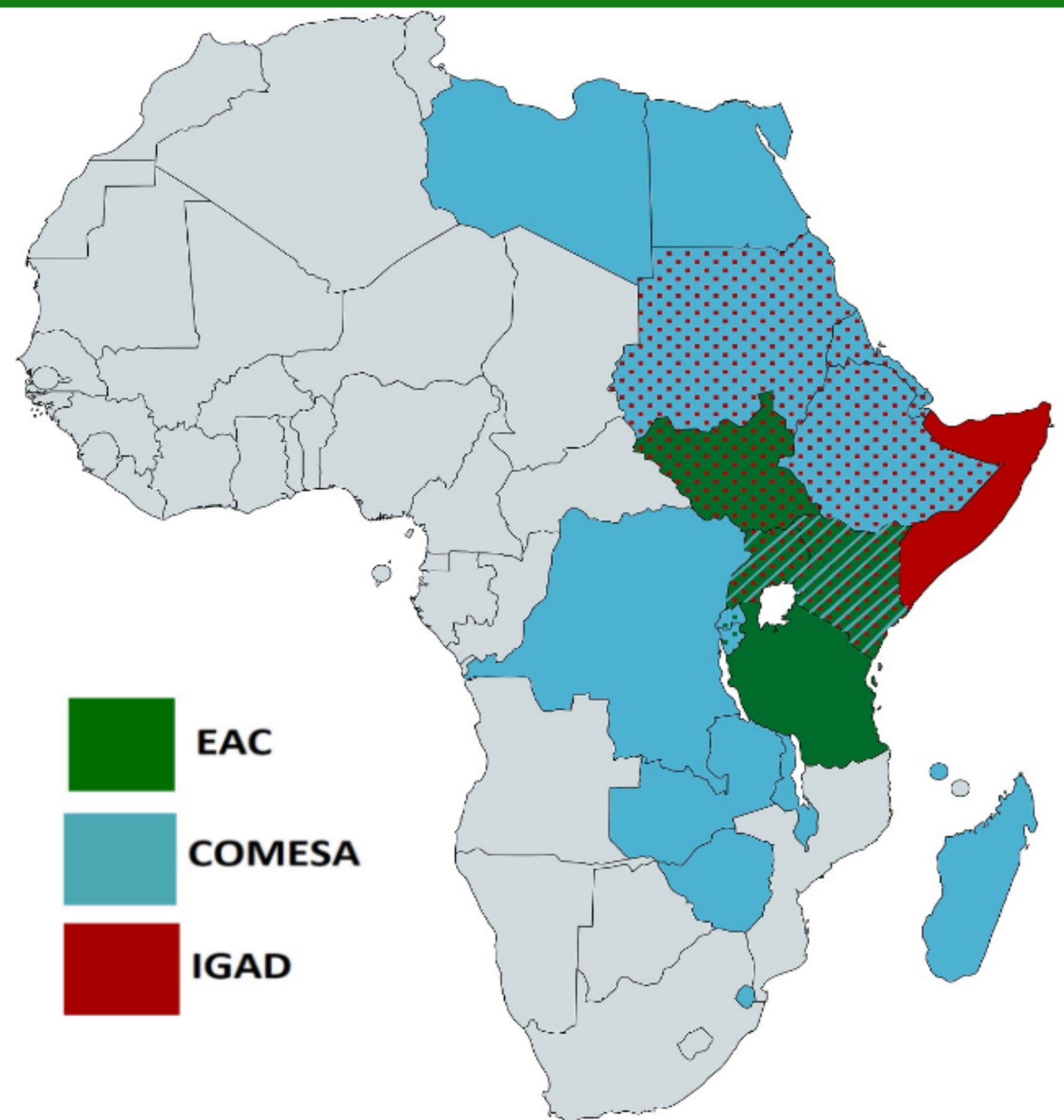
Regional Economic Communities

Uganda is a member of the East African Community (EAC), Common Market for Eastern and Southern Africa (COMESA) and the Intergovernmental Authority on Development (IGAD)

The EAC is a customs union (Burundi, Rwanda, South Sudan, Kenya, Uganda and Tanzania) with duty-free intra-EAC trade and a common external tariff (CET).

COMESA has 19 member states (including Eritrea, Ethiopia, Egypt, Eswatini, Malawi and Djibouti) of which 16 are part of the COMESA FTA. Eswatini has preferential access under derogations but is exempt from reciprocating preferences due to its membership of SACU. The DRC, Eritrea and Ethiopia are in the process of joining the FTA.

Djibouti, Eritrea, Ethiopia, Kenya, Somalia, South Sudan, Sudan and Uganda are the IGAD member states. No intra-IGAD tariff liberalisation has taken place.



EXPORTS

39%

of Uganda's total exports are intra-Africa



Tea (7%)



Maize (6%)



Coffee (6%)



Electric energy (5%)

IMPORTS

17%

of Uganda's total imports are intra-Africa



Hot-rolled iron or steel (6%)



Hot-/cold-rolled iron or steel (6%)



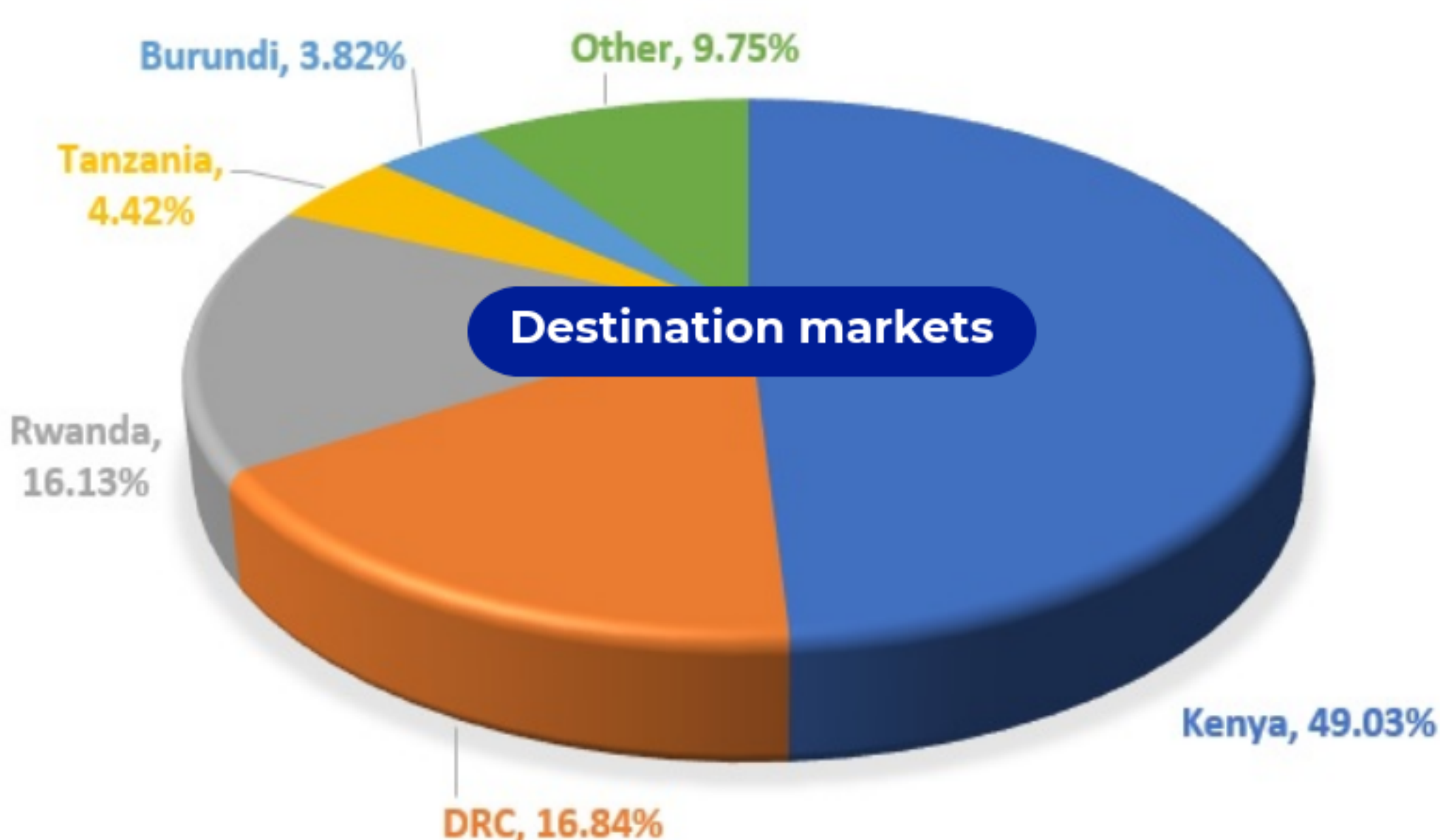
Petroleum oils (4%)



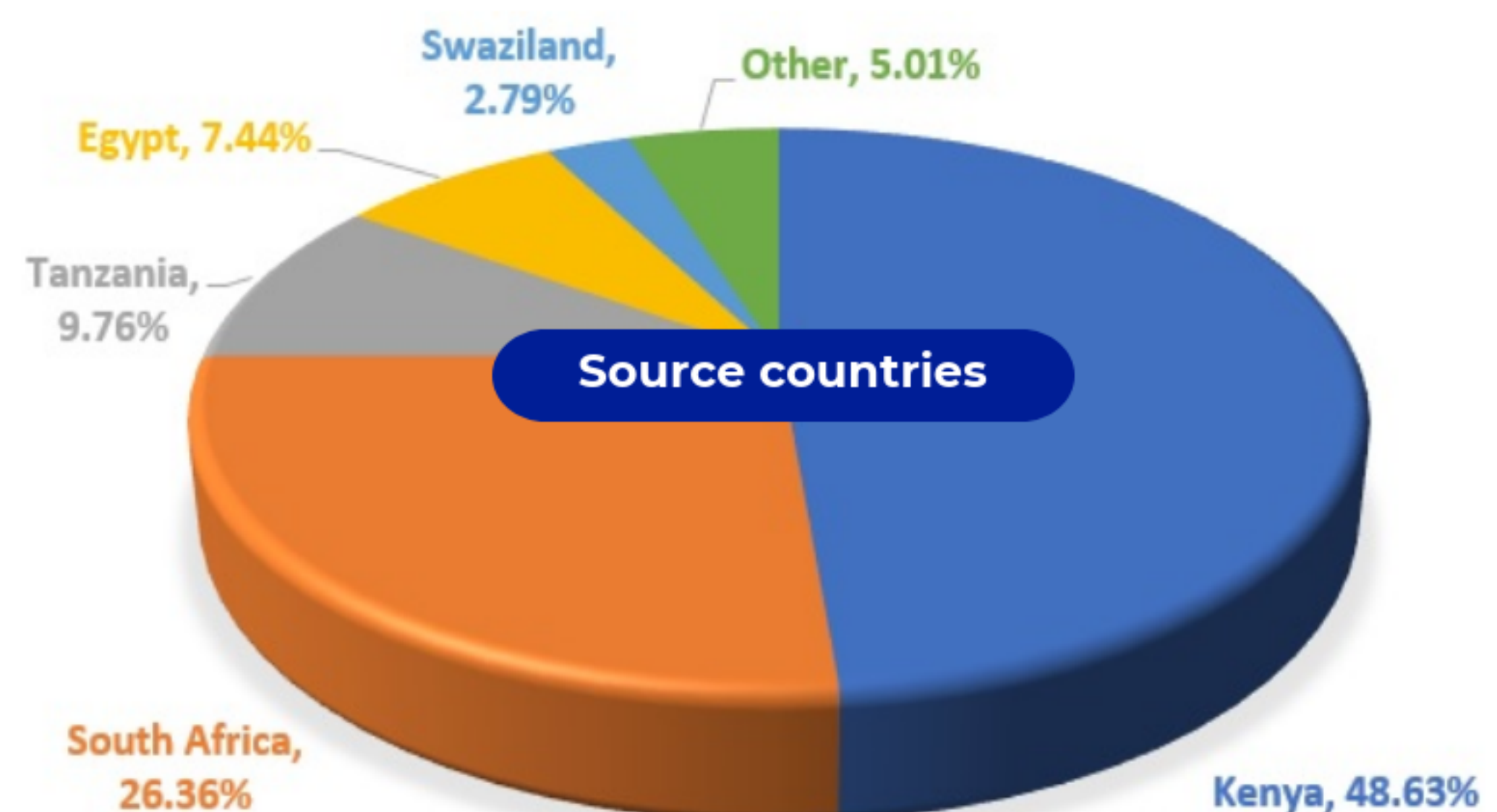
Cane or beet sugar (3%)

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Intra-Africa trade

Destination markets



Source countries





Except for imports from the DRC, Eritrea, Ethiopia and Eswatini; imports from other COMESA members enter Uganda duty-free. Goods from Eswatini has preferential access under derogations. Imports from the DRC face MFN applied tariffs as well as goods from Somalia (non-COMESA IGAD member). Goods imported from Eritrea enjoy a margin of preference, which varies between 2% and 12%; up to 20% of the EAC CET. Products imported from Ethiopia are levied preferential tariffs of 9%, 18%, 22.5%, 31.5%, 45% and 54%; up to 90% of the EAC CET.

African imports from outside the EAC and COMESA are levied MFN applied duties

#### Highest simple average MFN applied duties

**Dairy products including milk, cream and certain cheeses (60%)**

**Wheat and meslin flour (50%)**

**Cereal flours (37.5%)**

**Maize (37.5%)**

#### Duty free imports include

**Organic chemicals (HS 29)**

**Base metals like Tungsten and Titanium (HS 81)**

**Ores, slag and ash (HS 26)**

**Fertilizers (HS 31)**

## Highest ad valorem import duties



Concentrated/not concentrated sweetened and unsweetened milk and cream (60%)



Yogurt (60%)



Fermented and acidified milk (60%)



Cheeses (including grated and powdered, processed and blue-veined) (60%)



Maize and maize flour (50%)



Wheat or meslin flour (50%)



Cotton linens (including bed, table, kitchen and toilet linens) (50%)

## Highest specific import duties

Sugar (100% or US\$460/metric ton (MT) whichever is highest)

Rice (75% or US\$345/MT whichever is highest)

Second hand clothing (35% or US\$0.4/kg whichever is highest)

Zinc and aluminium coated flat-rolled iron and steel (25% or US\$250/MT whichever is highest)

25% or US\$200/MT whichever is highest on a variety of iron and non-alloy steel products and products of other alloy steel, including bars and rods and angles, shapes and sections

## Imports from Africa excluding EAC and COMESA countries

HS Code	Product description	US\$m 2017	Applicable tariff
720839	Flat-rolled products of iron or non-alloy steel	53.63	duty-free
720711	Semi-finished products of iron or non-alloy steel	17.87	duty-free
902830	Electricity supply or production meters	16.82	duty-free
870421	Diesel trucks	16.32	25%
170199	Refined sugar in solid form	14.22	100% or US\$460/MT whichever is highest
721391	Hot-rolled iron and steel bars and rods	6.63	duty-free
901890	Instruments and appliances used in medical, surgical or veterinary sciences, not elsewhere specified	5.98	duty-free
480256	Uncoated paper and paperboard	4.60	25%
270119	Non-agglomerated coal	4.28	duty-free
390210	Polypropylene, in primary forms	4.08	duty-free

Uganda mainly imports iron and steel products, certain instruments and appliances, diesel trucks, refined sugar in solid form and uncoated paper from countries outside the EAC and COMESA. Of the top 10 products imported only three products are not imported duty-free; facing high (diesel trucks and uncoated paper at 25%) and excessive (refined sugar) tariffs.

Source: ITC TradeMap (2018) and WTO Tariff Database (2018)