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 **LEGAL ALERT**

# **PROPOSED IMPORT DUTY REDUCTION AND WAIVER OPPORTUNITIES FOR FINANCIAL YEAR 2026/2027**



The Uganda Revenue Authority through the office of the Commissioner Customs and under the powers enshrined in Section 140 of the East African Community Customs Management Act, 2004 (EACCMA), has in collaboration with the Uganda Manufacturers' Association invited manufacturers and stakeholders to submit expressions of interest for inclusion of industrial inputs and raw materials under the duty remission (reduction and waiver) scheme for the Financial Year 2026/2027.

The proposed remission scheme contains a wide range of country specific and regional duty remissions aimed at reducing production costs and enhancing local manufacturing competitiveness.

## KEY HIGHLIGHTS

### 1. Continued support for local manufacturing

The proposed remissions opportunities cover several sectors including: food and beverage manufacturing, packaging materials, pharmaceuticals, textiles and garments, footwear manufacturing, furniture manufacturing, electrical and electronic assembly, metal fabrication, construction materials, and automotive and motorcycle assembly.

### 2. Duty rates reduced to 0% on several industrial inputs

A significant number of raw materials and production inputs are to attract a reduced import duty rate, some being subjected to preferential import duty rate of zero percent (0%) including inputs for: smart electricity meters, motorcycle components, leather and footwear manufacturing, specialized pipes, welding electrodes, kitchenware production, lubricants, packaging materials, energy saving stoves, toothbrushes, roofing tiles, electronic assembly (TVs, speakers, blenders, kettles, cookers etc.)

### 3. Sector specific incentives

The scheme also includes dedicated remission lists for specific sectors which include; textile manufacturers covering a broad range of yarns, fabrics, threads, accessories and inputs; and footwear manufacturers covering components such as hinges, lock sets, castors, frames and fittings.

### 4. Regional remissions

Additionally, East African Community (EAC) regional remissions are proposed for mobile phone assembly, transformers and switch gears, paper and paperboard manufacturing, sanitary products, agricultural equipment, exercise books and textbooks, deep cycle and dry cell batteries, and industrial sugar and other manufacturing inputs.

## WHAT BUSINESSES SHOULD DO

Manufacturers should review the proposed remission schedules and assess whether their imported raw materials or production inputs qualify for preferential duty treatment. Businesses that may benefit should engage with the URA to ensure that their inputs are considered during the financial year 2026/2027 remission approval process.

The Customs Duty remissions are typically granted for a financial year period of twelve months from the publication of the Gazette therefore, all intending manufacturers should write to URA by the 19th day of June 2026 if they are to be considered for the first Gazette that is to be issued in July 2026.

## IMPACT

If approved, the proposed remissions are expected to lower costs on qualifying industrial inputs, improve competitiveness of locally manufactured products and support industrial growth in Uganda.

Our team is available to assist with reviewing product classifications, assessing eligibility for remission, and supporting applications under the financial year 2026/2027 duty remission framework.



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## ABOUT TASLAF ADVOCATES

TASLAF Advocates provides blended legal and tax services to the most impactful entities operating in Uganda & East Africa. We are driven by a desire to create social impact and harness the interconnectedness of the African eco-system in our provision of blended legal & tax services. Our clients include leading private equity/impact funds, construction and oil & gas companies, tech companies, leading NGOs and social enterprises looking to set up or expand in Uganda and East Africa.

Our team combines a breadth of experience, education, and training in the best institutions in the world. We are always on the lookout for the most talented and ambitious professionals to join the team. With a mix of lawyers and accountants across the board, our service offerings are unequalled in both tax & legal assignments.

Our pro-bono arm provides free legal services to leading SME's and social enterprises in Uganda helping them to save legal fees and create impact in their areas of operation.



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