

Women in Trade Project

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EAC Simplified Certificate of Origin

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Objectives

Participants will:

1. **Understand what the SCOO is**
2. **Become aware of the SCOO benefits**
3. **Become aware of the steps to obtain an SCOO**

What is the Simplified Certificate of Origin?

In Summary:

The Simplified Certificate of Origin (SCOO) is a required customs document for items that are:

- i) grown or produced within the EAC; and
 - ii) being imported or exported into another EAC country.
- The value of the consignment is under US\$2,000.
 - The SCOO confirms that the goods were grown or produced in the EAC and do not attract import duties in the importing EAC country.

How is the origin of goods determined?

EAC customs officials use the EAC Customs Union Rules of Origin (ROO) to determine the country of origin: wholly produced and sufficient processing

1. **Wholly produced:** Agricultural produce grown in an EAC Partner State, for example food crops, fruits and vegetables grown in Uganda, qualify as wholly produced in the EAC.

Manufactured goods made entirely from local inputs are wholly produced in the EAC.

How is the origin of goods determined?

2. **Sufficient processing:** Goods produced in an EAC Partner State using raw materials from outside the EAC will be categorized as produced in the EAC if the raw materials have undergone sufficient/significant industrial processing in the EAC. 30 % of the product value (including distribution costs) must have been added to the material in the EAC.

Example: Cotton fibre obtained outside the EAC that is spun to produce cotton yarn and thread meets the “**sufficient processing**” requirement.

SCOO Benefits

1. **Imports of qualifying goods from and export of qualifying goods to another EAC Partner State (e.g. Rwanda), do not attract import duties. This keeps prices down.**
2. **Goods that do not originate from within the EAC attract import duties. Transport charges and import duties raise the price of imports from outside the EAC. Competing products produced in the EAC cost much less.**

SCOO Benefits

3. **Save time – simpler, faster process. Short form.**
4. **Save money - zero import duties on qualifying goods in the importing country. Affordable and safer compared to smuggling routes.**
5. **The form is free of charge.**

SCOO - Process for Clearing Goods

Manufactured Goods

Obtain **Import Clearance Certificate** or **Certificate of Conformity** from the National Bureau of Standards in the importing country.

Steps

1. **Submit proof to Bureau of Standards official in importing country, showing the goods meet required minimum standards in the importing country, are properly labeled and packaged.**

SCOO - Process for Clearing Goods

2. Goods made in Uganda have a **Q-Mark** from UNBS. The clearing officer in the importing country will recognize the mark and allow the goods to enter.
3. If the goods do not have the Q-Mark (or the mark is suspected to be fake) the importing country clearing officer will take a sample of the goods for laboratory testing.
4. If the tested goods meet the minimum required standards or the Q-Mark is accepted, the trader receives an Import Clearance Certificate or Certificate of Conformity.

SCOO - Process for Clearing Goods

Uganda National Bureau of Standards S-Mark for domestically sold products



Uganda National Bureau of Standards Q-Mark for Export



SCOO - Process for Clearing Goods

Agricultural Goods

Obtain an **Import License** from the appropriate agency in the importing country, conforming food, animal and human health and safety standards have been met (Sanitary and Phyto-Sanitary Certificate).

In most EAC countries the agency will be the Bureau of Standards or the Ministry of Agriculture and Fisheries.

SCOO - Process for Clearing Goods

Steps to obtain the SCOO for all Goods

1. Obtain the **free** EAC Simplified Certificate of Origin (SCOO) from URA, COMESA Trade Information Desk or EASSI Trade Information Point at the border or download the form at <http://www.uweal.co.ug/>
2. Complete the EAC SCOO and attach a sales receipt (or evidence of value of the goods). Present these documents plus the Import Clearance Certificate / Certificate of Conformity (manufactured goods) or Import License (agricultural goods) to the Uganda Revenue Authority official at Uganda's point of exit, at the border.

SCOO - Process for Clearing Goods

3. The URA official will confirm that the goods qualify for the simplified procedures. If satisfied, the Uganda customs official will stamp and sign the SCOO.
4. Present the signed and stamped SCOO and Import Clearance Certificate to the customs officials in the importing country (e.g. Kenya Revenue Authority in Kenya).
5. The custom official in the importing country will check to see if the goods declared by the trader on the SCOO are on the **common list** of approved products.

SCOO - Process for Clearing Goods

*The **common list** is an EAC list of goods that are commonly traded by small-scale traders. The list is available at all EAC border stations. It is used to verify SCOOs.*

6. The custom official will then confirm the signature and stamp appearing on the certificates.
7. If everything is in order, the goods will **NOT** attract any import duties or tariffs in the importing country (e.g. Kenya).

SCOO - Process for Clearing Goods

8. In general unprocessed agricultural goods do not attract any import duties or tariffs. Manufactured goods may attract VAT, Excise Tax and Income Tax in the importing country.

Important: Traders who make false declarations of the value of goods OR split the goods to qualify for a SCOO will have committed an offence under EAC Customs Management Law.

SCOO Requirements - Summary

Documents to be used with the SCOO

- Signed and stamped SCOO issued by the competent authority (URA)
- Original sales receipt, if applicable
- Manufactured goods: signed and stamped import clearance certificate or certificate of conformity to quality standards
- Unprocessed agricultural goods: signed and stamped documents confirming health and safety standards have been met e.g. Sanitary and Phyto-Sanitary Certificate
- For livestock: a livestock movement permit.

How to complete the SCOO Form

1) Fill in the full names and address of the person/company exporting/supplying the product.

2) Fill in the full names and address of the person/company importing/buying the product.

4) Fill in the names of the goods being exported/imported. Refer to the list of eligible goods provided by Revenue Authorities at the border for correct description of the goods.

6) Fill in the value of goods being exported.

3) Fill in the name of the country (member state) where the goods were produced/grown.

5) Fill in the number and kind of package in which the goods are packed, for example, boxes, drums, bags, etc. For goods in bulk, the words "in bulk" should be entered.

EAST AFRICAN COMMUNITY SIMPLIFIED CERTIFICATE OF ORIGIN
 (For goods of a value not exceeding US \$ 2000)
 (Kwa bidhaa zenye dhamani isiyozidi US\$ 2000)

1) Exporter (name, full address, country) <i>Msafirishaji (Jina na Anwani)</i>	Reference Number <i>Kumb Na</i>	
2) Importer (Names & address) <i>Mwingizaji Bidhaa, (Jina na anwan yake)</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>

How to complete the SCOO Form

7) 1. Fill in the name of the person or company exporting the product.

2. Sign at the space provided for signature

3. Give the name of the place where the product is being exported from at the space provided.

4. Fill in the date when this certificate is filled in at the place provided for the date.

5. For companies, stamp the form at the place provided for official

stamp

<p>7) Declaration by Exporter/Importer <i>Tamko la Msafirishaji/Mzalishaji/Mgawi</i></p> <p>I, the undersigned Mr/Mrs/Ms..... declare that the goods described above have been produced (country)in accordance with the EAC Rules of Origin.</p> <p>Signature..... (Saini)</p> <p>Place..... (Mahali)</p> <p>Date..... (Tarehe)</p> <p>Official stamp (Mhuri)</p>	<p>8) Customs Endorsement <i>(Uthibitisho wa Forodha)</i></p> <p>I, the undersigned, hereby endorse the exporters' declaration and certify that the goods qualify under the EAC Rules of Origin.</p> <p>Signature..... (Saini)</p> <p>Place..... (Mahali)</p> <p>Date..... (Tarehe)</p> <p>Official stamp (Mhuri)</p>
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8) This box is to be filled by a Customs Officer at the point of exit in Uganda (border, airport, port). The Customs Officer will check that your goods comply with the SCOO requirements and stamp the document. You should make sure you get the stamp before leaving Uganda. The impression of the stamp should be very clear to avoid raising doubt as to its authenticity.

References

- EAC - Manual on Application of the EAC Customs Union Rules, 2015
- USAID - EAC Simplified Certificate of Origin Users Instruction Guide, 2013
- EAC - Simplified Guide for Micro and Small Scale Women Cross-Border Traders and Service Providers within the EAC

For more SCOO information, contact:

URA Customs Department

Toll Free Number: 0800117000