East African Community Customs and duty changes for FY 2026/2027

Summary

The East African Community Customs Management Act, 2004 (EACCMA) provides the overarching legal framework governing customs administration across the EAC, including the imposition and collection of customs duties, exemptions, remission schemes and the application of the Common External Tariff (CET). The CET establishes the common customs duty framework for imports into the region.

In recent years, Partner States have increasingly relied on stays of application of the CET and duty remission schemes, implemented under the EACCMA and the relevant legal instruments issued by the EAC Council of Ministers, to support industrialisation while balancing broader trade and economic policy objectives.

The FY 2026/2027 measures continue this policy by:

01 Promoting local manufacturing and value addition;

02 Protecting sensitive domestic industries;

03 Reducing the cost of strategic raw materials and production inputs;

04 Supporting infrastructure and other priority public projects.

The EAC Council of Ministers has issued legal instruments implementing changes to the CET and related customs measures for FY 2026/2027. The changes are effective **1 July 2026** and are valid for 1 year include:

- Adjustments and temporary stays of CET rates on selected products effective;
- The designation and expansion of sensitive goods subject to enhanced tariff protection;
- Expansion and refinement of duty remission schemes for manufacturers; and
- Amendments to customs exemptions and other sector-specific measures.

These measures affect importers, manufacturers, traders and distributors across the EAC. This alert summarises the principal changes by Partner State and highlights the broader regional policy direction.

Summary of key changes by Partner State

Kenya

Kenya has introduced measures aimed at strengthening domestic manufacturing by:

- Increasing import duty on selected furniture products from 35% to 45% after classifying them as sensitive goods.
- Increasing import duty on specified baby diapers, handbags from 25% to 35% to encourage local production.
- Continuing duty remission schemes for approved textile and garment manufacturers through duty-free access to qualifying production inputs.

Uganda

Uganda has adopted several protective tariff measures to support local industry, including:

- Expanding the list of sensitive products to include selected processed foods and household consumables, including certain edible oils, butter, biscuits, sausages and prepared foods. These products will be subject to higher import duty rates ranging from 36% to 60% of the customs value, with the aim of promoting local agro-processing and manufacturing.
- Increasing duty under stay of application on specified products like PVC Trunking, Tarpaulins, Ceramic Toilet seats and Cisterns and baby diapers from 25% to 35%.
- Extending duty remission schemes for textile, garment and footwear manufacturers through duty-free importation of approved raw materials and intermediate inputs.

Tanzania

Tanzania's changes focus on balancing industrial protection with support for strategic projects by:

- Reducing import duty on vitenge from 50% to 35%.
- Increasing duty under stay of application on specified products like Doors, windows horticultural products and baby diapers from 25% to 35%.
- Reducing import duty from 25% to 0% on buses for transportation of more than 25 persons
- Smart cards imported for National ID programmes.
- Continuing duty remission for approved textile and footwear manufacturers.

Rwanda

Rwanda's measures primarily support manufacturing, logistics and public sector programmes through:

- Reducing import duty to 0% for electric and hybrid buses/ trucks, smart cards and related inputs for National ID projects.
- Increasing duty under stay of application on specified products like aluminium sufurias, Kettles, milk can from 25% to 35%
- Expanding duty remission schemes to cover a broader range of manufacturing inputs, including plastics, packaging, agro-processing and light manufacturing.
- Continuing duty remission for textile and footwear manufacturers.

Burundi

Burundi has introduced measures aimed at promoting manufacturing and transport by:

- Reducing import duty on selected commercial vehicles and trailers.
- Expanding duty remission schemes for industrial raw materials and manufacturing inputs.
- Continuing duty-free treatment for approved textile and garment production inputs.

Regional measures

Several measures apply across multiple Partner States, including:

- Increased import duty on selected steel, iron and aluminium products to support regional metal industries.
- 0% import duty for qualifying government and public-private partnership infrastructure projects in participating Partner States.
- Expansion of customs exemptions for certain government agencies and specialised aviation and security materials.
- Temporarily suspending the local sourcing requirements for specified components, including seats and seat frames, mudguards, wheel rims, brake gear and exhaust pipes, used in the assembly of completely knocked down (CKD) motorcycle kits, to support and encourage local motorcycle assembly.
- Continued expansion of duty remission programmes to lower production costs for qualifying manufacturers, subject to compliance with applicable conditions.

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Conclusion

The FY 2026/2027 measures reinforce the EAC's industrialisation agenda by combining higher tariffs on selected finished goods with duty relief for manufacturing inputs, strategic projects and priority sectors. Businesses should expect continued annual reviews of these measures and should monitor both EAC and national legal instruments for further changes.

The reforms also highlight the growing importance of customs planning, tariff classification, supply chain optimisation and duty remission compliance for businesses operating across the region.

Should you have any inquiries on the above, please feel free to reach us through

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