

Tanzania Country Guide - IAM

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Used Household Goods and Personal Effects

Documents Required

- Original bill of lading (OBL) / express release for sea shipments / copy of air waybill (AWB) for air shipments
- Copy of packing list (typed, in English, and detailed)
- Commercial invoice (for commercial goods or new personal effects)
- Valued inventory list in USD or Euros (diplomats)
- Original passport of the owner of the goods (individuals)
- Original work permit certificate (individuals)
- Exemption certificate accompanied a corresponding, approved Form VAT 220 (NGOs)
- Taxpayer identification number (TIN) certificate (application from the TRA Offices in Tanzania is required)
- Detailed and valued inventory list

Specific Information

- All shipments are subject to inspection / verification by Customs officials.
- Non-diplomatic shipments are duty and tax free if all documents required are complete and available.
- The work permit is not required if the consignee or the account is willing to pay duties and taxes.
- Diplomatic shipments are not required to have inspections and are exempt from duties, provided agent has received the PR06 form; however, diplomats are not exempt from the wharfage tax of 1.5% of the Customs value of the shipment.
- Returning residents must present an original passport showing the duration of expatriation abroad.
- Returning citizens must have lived abroad for at least 12 months without interruption to receive an exemption from duties and taxes on used personal effects.
- If a returning citizen has lived any time, including a period of days in Tanzania within the last 12 months, duties and taxes must be paid.
- If the shipment arrives before the individual's original work permit certificate is issued, port or airport storage, demurrage and other penalties will accrue.
- Personal effects must be imported within 90 days from the first date of arrival in Tanzania.
- If the shipment is delayed and cannot be imported within the 90-day time frame, the

owner of the goods must request an extension of the grace period.

- The Customs department considers the first date of entry into Tanzania as the date entered, even on a temporary visa / permit.
- Customs clearance should take approximately 2 weeks provided that documents are received approximately 15 days prior to arrival of the shipment and there are no dutiable or taxable items included.
- Delays in clearance will occur if documents are not received by agent at least 2 weeks prior to the arrival of the vessel.
- There are no taxes on used personal effects if requirement for the exemption certificate / Work permit are met.
- Taxes and duties must be paid on commercial goods, new, or brand new personal effects.

Duties vary from 20% to 25% plus value added tax (VAT) of the value assessed by the Customs.

- Taxes and duties apply on shipments imported by NGOs or by companies not qualifying for an exemption.
- Dutiable and taxable items may delay the clearance process as port storage charges and demurrage will apply and be invoiced to the owner of the goods /agent.
- The application for the work permit certificate takes an extensive period of time to obtain.
- The diplomat or diplomatic institution must apply for the PRO6 to the Ministry of Foreign Affairs; it takes approximately 2-3 weeks to obtain.
- Any shipment entering the country before obtaining the work permit will be fully taxable; therefore, it is advised to hold the shipment at origin until all documents have been received.
- Duties vary from 20% to 25% plus 18% VAT of the declared value of the goods.
- A wharfage tax of 1.6% applies to diplomatic shipments and is based on the Customs value declared on Form PRO6.
- Diplomatic shipments are exempt from VAT but are subject to "wharfage" tax.
- Port storage charges apply 7 days after arrival at USD 20 plus VAT per day for a 20-foot container and USD 40 plus VAT for a 40-foot container for the first 21 days and double thereafter.
- Demurrage charges accrue after a free period of 7-14 days, depending on the shipping line.

USD 4-14 per day for a 20-foot container and USD 8-30 for a 40-foot container.

Motor Vehicles

Documents Required

- OBL showing the description of the motor vehicle, the chassis number and engine number
- Commercial invoice / sales agreement
- Certificate of ownership / registration card, showing engine and chassis numbers
- Interpol Certificate (SARPCCO), if the vehicle is coming from an African country

- Exemption certificate (NGOs)
- Form PR06 (diplomats)
- Pre-export inspection certificate from the Tanzania Bureau of Standards (TBS), authorized garage, or from the Ministry of Transport or department (in country of origin) which issues licenses and registration cards, if a TBS approved garage is not available.
- Taxpayer identifier number certificate (TIN) from a TRA office in Tanzania

Specific Information

- All documents must be in English; otherwise a fee of USD 50.00 will be charged for translation.
- The exemption certificate must be accompanied by a corresponding approved VAT 220 form.
- Any vehicle equipped with an engine is considered a motor vehicle.
- Motor vehicles older than 7 years of age are subject to full duties, VAT and excise duties (age tax) of 20% of the cost, insurance, and freight (CIF) value of the shipment.
- Customs clearance for diplomatic shipments takes approximately 10 business days after the container is grounded inside the port provided the PRO 6 form was received 2 weeks before the vessel arrives in port.
- Customs clearance for non-diplomatic shipments takes approximately 12-14 business days provided all documents are received 2 weeks before the vessel arrives in port.
- For motor vehicle imports without completed documentation 2 weeks prior to shipment arrival, port storage charges and container demurrage and other penalties will apply.

Port storage and demurrage charges range from approximately USD 650 for a 20-foot container to USD 1,350 for a 40-foot container or larger).

- The vehicle must have been owned and used by the owner of the goods for at least 12 months in the country of origin and evidence of fact must be shown.
- The vehicle must be under the name of the owner of the goods or taxes and duties will apply on the value assessed by Customs.
- Cars older than 10 years are subject to an excise duty of 20% of the value of the car.
- For returning residents, a car which was bought in another country other than the country of expatriation cannot be imported, unless proven that the owner of the goods was expatriated in the country where the car was purchased.
- Left-hand drive automobiles cannot be imported.

Pets

Documents Required

- Vaccination record
- Veterinary health certificate
- Owner's passport

Specific Information

An import permit can be obtained by presenting the original vaccination record of the pet and passport of the owner.

Restricted/Dutiable Items

- Food items, alcohol, medicines and minerals are not considered as personal effects and will be taxed heavily.
 - A special import permit may be required for some food, perishable items and medicines to avoid complications with Customs / health agency officials.
 - The owner of the goods must apply for the permit prior to arrival of the shipment.
 - A health certificate is required for entry.
- Food items and beverages (taxes range between 50%-100% of the Customs CIF value)
- Minerals (a special import permit is required)
- Trophies (a special import permit is required)
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- A certificate of origin or sanitary certificate may also be necessary.

Prohibited Items

- Firearms and ammunitions
- Unlawful drugs
- Elephant tusks and ivory
- Medicines
- Grains
- Animals
- Telecommunication items