ZATRA CONSULTANTS LIMITED · HANDBOOK 04

EXPORTING FROM TANZANIA.

Exports leave Mainland Tanzania free of duty and tax, with ten exceptions.
Nine sit in one Act, the tenth in another.

TAX & TRA DESK · DAR ES SALAAM

FIRST EDITION · SEPTEMBER 2026 · ZATRA.CO

HANDBOOK 04

CONTENTS

SEPTEMBER 2026

EXPORTING FROM TANZANIA

PREPARED BY

Zatra Consultants Limited
Tax & TRA Desk

LAST UPDATED

22 September 2026
Positions as at that date

Handbook 04, first edition · Mainland Tanzania. Prepared for the exporter, trader and processor shipping from Tanzania. Every charge carries its instrument; sources are listed in full in Chapter 09.

PHOTOGRAPH 01: DAR ES SALAAM CONTAINER TERMINAL, LOADING SEQUENCE

CHAPTER ONE

WHAT ACTUALLY CARRIES A CHARGE

Exports leave Mainland Tanzania free of duty and tax with ten exceptions. Nine sit in the Schedule to the Export Tax Act, Cap 196. The tenth, raw cashew nuts, is charged under a different Act entirely.

NINE

Commodities in the Schedule to the Export Tax Act, Cap 196

ONE

Raw cashew nuts, charged under Cap 203 at section 18

EVERYTHING ELSE

Leaves Mainland Tanzania free of export duty and tax

IN FORCE FROM 1 JULY 2026

THE TEN CHARGES, AND THE INSTRUMENT

Two statutes decide whether money is payable on an export. No other export leaves Mainland Tanzania bearing an export charge.

COMMODITY	CHARGE	INSTRUMENT
Raw hides and skins	80% of FOB value, or USD 0.52 per kilogram, whichever is higher	Cap 196, Schedule item 1
Wet blue leather	10% of FOB value	Cap 196, item 2
Copper waste and scrap metals	30% of FOB value, or USD 150 per tonne, whichever is higher	Cap 196, item 3 · Headings 72.04, 74.04
Crude sunflower oil	10% of FOB value	Cap 196, item 4 · Finance Act 2024
Sunflower seeds	10% of FOB value	Cap 196, item 5 · Finance Act 2024
Veneered sheets	30% of FOB value, or TZS 150 per kilogram, whichever is higher	Cap 196, item 6 · s.37, Finance Act 2025
Waste and scrap paper	30% of FOB value, or TZS 200 per kilogram, whichever is higher	Cap 196, item 7 · s.12, Finance Act 2026
Oilseed cakes and brans	TZS 50 per kilogram: cotton and sunflower cake, wheat, rice and maize bran	Cap 196, item 8 · s.12, Finance Act 2026

SCHEDULE

9 Items

Commodities charged under the Export Tax Act, Cap 196

SEPARATE ACT

1 Item

Raw cashew nuts, charged under Cap 203 section 18

EVERYTHING ELSE

Free

No export duty or tax on any other commodity

From 1 July 2025, and for four years, TRA deposits the whole cashew levy into the Cashewnut Board’s account at the Bank of Tanzania.

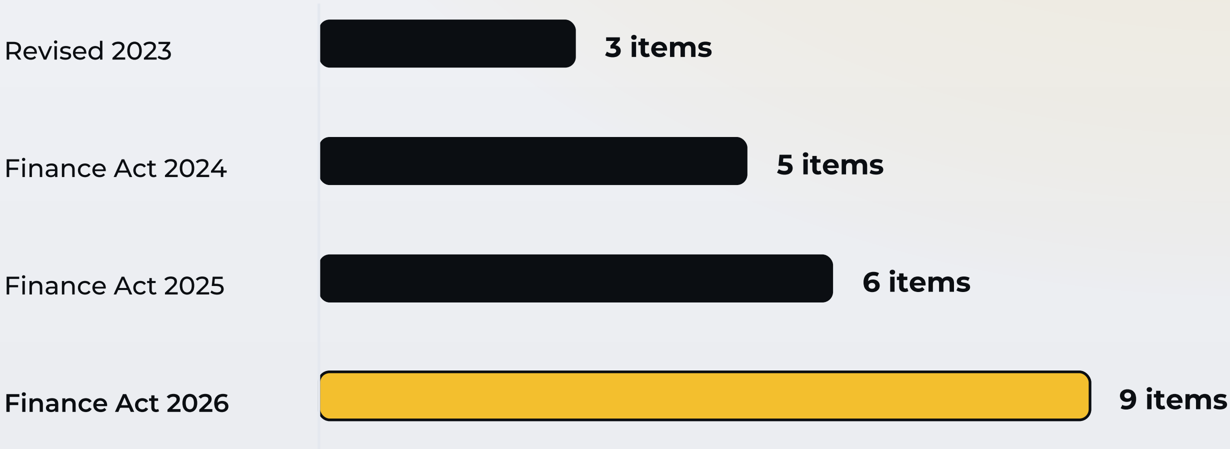
THE ARITHMETIC

WHY THE COUNT SAYS SIX

Published material states that all exports are free of duty except six items, then lists ten. The count is not wrong so much as overtaken.

FIGURE 1 · GROWTH OF THE SCHEDULE TO CAP 196

Items charged, as each Finance Act took effect on 1 July.



SCHEDULE TO CAP 196 ONLY · RAW CASHEW IS CHARGED SEPARATELY UNDER CAP 203
NINE PLUS ONE IS THE FIGURE AN EXPORTER PRICES AGAINST

SOURCE OF RECORD: EXPORT TAX ACT CAP 196; FINANCE ACTS 2024, 2025, 2026

Six was the correct figure for the Schedule throughout the year to 30 June 2026. Section 12 of the Finance Act 2026 then added waste and scrap paper, the cakes and brans, and quartz sands with feldspar, taking the Schedule to nine.

Adding raw cashew nuts, charged under a different Act, produces the ten entries actually listed. An exporter planning a 2026/27 shipment prices against nine plus one, not six.

Nine plus one. A price built on six is a price built on the Schedule as it stood a year ago.

CHAPTER THREE

THE TENTH CHARGE, AND WHERE THE MONEY GOES

The cashew charge is the one that sits outside the tax statute. It is levied by the Cashewnut Industry Act, Cap 203, at section 18, not by Cap 196, and its destination changed in 2025.

THE RATE	WHO COLLECTS	WHO RECEIVES
15%	**TRA**	**The Board**
Of FOB value, or USD 160 per metric tonne, whichever is higher	The exporter pays the Revenue Authority, as for any other export charge	The whole amount, into its account at the Bank of Tanzania

The Finance Act 2025 replaced the proviso to section 18(2) of Cap 203. From 1 July 2025, and for a period of four years, the Tanzania Revenue Authority deposits the whole amount of the export levy collected into the Cashewnut Board's bank account at the Bank of Tanzania.

The money is no longer split. For the exporter the payment mechanics are unchanged. The charge is assessed and paid to TRA before removal, on the same footing as a Schedule item, but the destination, and therefore the body with an interest in the tonnage declared, is not the Treasury.

FIGURE 2 · WHERE THE LEVY GOES, AND FOR HOW LONG

The substituted proviso runs four years from 1 July 2025.

Before 1 July 2025	**1 July 2025: 30 June 2029**	From 1 July 2029
Levy split on collection	Whole amount to the Board	As the Act then stands

SUBSTITUTED PROVISO TO S.18(2), CAP 203 · FINANCE ACT 2025

FOUR YEARS FROM 1 JULY 2025 · THE EXPORTER PAYS TRA THROUGHOUT

SOURCE OF RECORD: CASHEWNUT INDUSTRY ACT CAP 203, S.18(2); FINANCE ACT 2025

COLLECTED AS TAX, RECEIVED BY A BOARD

The only charge in force where the collecting and receiving bodies differ. The tonnage declared interests the Board, not only TRA.

THE SCHEDULE IS NOT THE WHOLE LIST

A commodity search run against Cap 196 alone returns nine items and misses this one. Cap 203 has to be read alongside it.

Raw cashew is charged, counted and paid separately. A file built only against the Schedule to Cap 196 will miss it entirely.

PHOTOGRAPH 03: CENTRAL CORRIDOR WEIGHBRIDGE, MOROGORO

CHAPTER FOUR

EXPORT IS DEFINED BY THE CUSTOMS UNION

Section 2 of the East African Community Customs Management Act, 2004 defines export as to take, or cause to be taken, out of the Partner States. The definition is regional, which is why Tanzanian customs material speaks of partner states rather than of the country.

SECTION 2

Export means taken out of the Partner States, not out of Tanzania

PART V

Carries the procedure, from prohibited goods through to loading

SECTION 145

Only a licensed agent may transact the declaration with Customs

PART V, AND THE AGENT WHO TRANSACTS IT

Part V of the EACCMA carries the export procedure, section by section. Read with section 145, it explains why an exporter does not lodge its own declaration.

SECTION	WHAT IT GOVERNS	WHERE IT BITES
Section 2	Defines export as to take, or cause to be taken, out of the Partner States	The definition is regional, not national
Section 70	Prohibited and restricted exports	Decides whether the cargo may leave at all
Section 73	Entry of cargo for export	The declaration lodged in TANCIS
Section 74	Entry outwards of the aircraft or vessel	The carrier's own filing, not the exporter's
Section 75	Loading	Gate check, carry-in and the loading result
Section 82	Goods liable to export duty	The hook Cap 196 and Cap 203 hang from
Section 145	Licensing of agents who transact with Customs	Only a licensed agent may lodge

WHY PARTNER STATES MATTER

A movement to Kenya, Uganda, Rwanda, Burundi, South Sudan or the DRC is not an export out of the Partner States. Tanzanian customs material speaks of partner states rather than of the country for this reason, and a certificate of origin, not an export entry, is what carries EAC preference.

TWO LOCKS, ONE DOOR

Section 145 requires the agent to be licensed. Government Notice No. 487A of 2025 bars a non-citizen from holding that licence. Together they put the declaration permanently in a third party's hands, and make the choice of agent a commercial decision rather than an administrative one.

The exporter owns the cargo and the liability. The agent owns the lodgement. Nothing ships until both are in place.

PHOTOGRAPH 02: CLEARING AGENT'S COUNTER, DAR ES SALAAM

CHAPTER FIVE · BEFORE ANYTHING ELSE

WHAT A NON-CITIZEN EXPORTER MAY NOT DO

Section 14A of the Business Licensing Act, Cap 101, bars a licensing authority from issuing a licence to a non-citizen unless the business is one allowed for non-citizens. The excluded activities are specified by ministerial order.

That order is Government Notice No. 487A of 28 July 2025. Two of its entries bear directly on an export operation: clearing and forwarding services, and on-farm crop purchasing operations.

Brokerage in business and real estate, wholesale and retail sale of goods, and small-scale mining also appear. Existing non-citizen licences run to expiry and are not renewed.

CLEARING AND FORWARDING

Closed to non-citizens. The declaration is lodged by an appointed licensed agent.

ON-FARM CROP PURCHASING

Closed. Sourcing runs through licensed Tanzanian buyers at the farm gate.

MINERAL DEALING

Permitted at 75 per cent foreign, with 25 per cent Tanzanian held, and mandatory.

STRUCTURAL, NOT ADMINISTRATIVE

HOW THE RESTRICTION RESHAPES THE FILE

MINERAL DEALER'S LICENCE

A mineral dealer's licence requires the licence-holding company to be **25 per cent Tanzanian-held, with up to 75 per cent foreign**. Holders of broker licences are not authorised to export minerals at all.

THE AGENT IS APPOINTED, NOT EMPLOYED

A foreign-owned exporter appoints a licensed clearing and forwarding agent because it cannot hold that licence itself. The agent lodges the declaration in TANCIS and is the party that transacts with Customs under section 145 of the EACCMA.

SOURCING RUNS THROUGH LICENSED BUYERS

On-farm crop purchasing is closed to non-citizens, so a foreign-owned exporter buys through licensed Tanzanian buyers rather than at the farm gate. The commercial terms move upstream; the margin moves with them.

MINERALS CARRY A SHARPER RULE

Export runs through a mineral right holder or a dealer licence holder. The dealer licence carries the mandatory Tanzanian shareholding, which is tested at application and therefore structured for at incorporation.

ACTIVITY	POSITION FOR A NON-CITIZEN
Clearing and forwarding	Closed, GN 487A of 2025
On-farm crop purchasing	Closed, GN 487A of 2025
Mineral dealing	Permitted at 75% foreign; 25% Tanzanian mandatory
Mineral broking	Broker licence does not authorise export

The restriction is structural. A foreign-owned exporter builds the agent and the buyer into the model, or it does not ship.

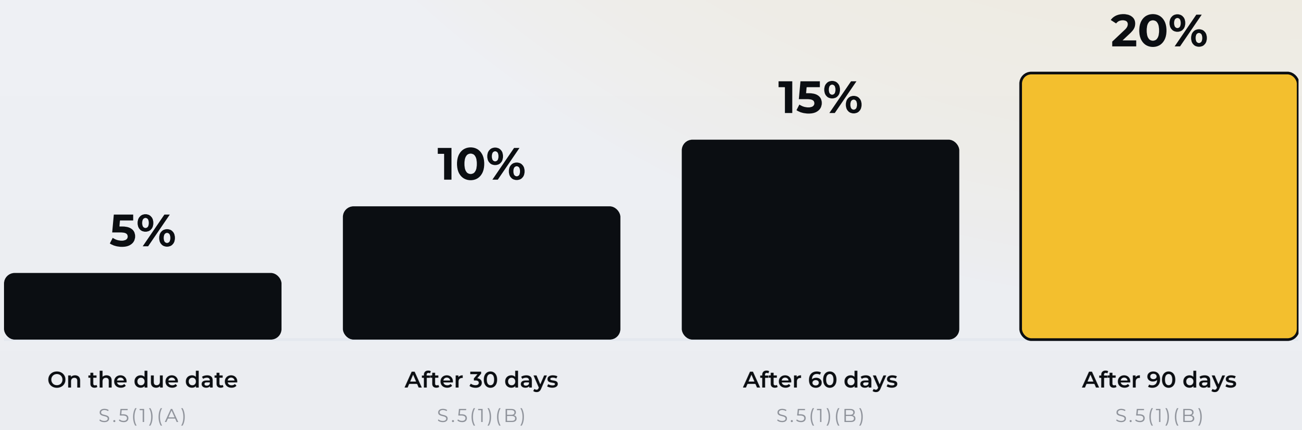
CHAPTER SIX

DUE BEFORE REMOVAL

Section 3(3) of Cap 196 fixes the moment. The tax is due and payable by the exporter prior to the removal of the commodity from Tanzania, not on shipment, and not on receipt of proceeds.

FIGURE 3 · WHAT LATENESS COSTS

Additional tax on an amount unpaid at the due date.



CUMULATIVE ADDITIONAL TAX ON THE UNPAID AMOUNT · S.5(1), CAP 196
THE ADDITIONAL TAX IS DEEMED TO BE TAX AND IS RECOVERED AS TAX

SOURCE OF RECORD: EXPORT TAX ACT CAP 196, SECTION 5(1)

WHAT THE DUE DATE BINDS

THE CHARGE

Section 3(1) charges a scheduled commodity. Section 8 leaves amendment of the Schedule with the Minister, by gazetted order.

THE MOMENT

The liability crystallises at assessment, against a removal that has not yet happened. Not at shipment.

THE RECOVERY

Additional tax under section 5(1) is deemed to be tax and recovered as tax: the ordinary collection machinery, not a civil claim.

THE ONE EXEMPTION

EPZ meat

s.3(6): raw hides and skin exported by an EPZ meat undertaking

WHO ASSESSES

TRA

Commissioner General, substituted by s.36 of the Finance Act 2025

Zone registration runs through TISEZA under the Investment and Special Economic Zones Act, 2025.

CHAPTER SEVEN

FOUR DOCUMENTS, THEN ONE PERMIT

Every export file carries the same four items. The fifth is the variable, and it is issued by the regulator that owns the commodity rather than by the Revenue Authority.

THE FOUR BASE DOCUMENTS

- Commercial invoice
- Packing list
- The exporter's TIN certificate
- Authorisation letter appointing the clearing and forwarding agent

WHERE THE PERMITS ARE OBTAINED

- e-Kilimo: phytosanitary certificates and COPRA food crop permits
- MIMIS: veterinary export permits for live animals and animal products
- FiRCIS: fish export licence and permit
- The TFS and GCLA portals: forest produce and chemicals

An exporter planning on a single portal for everything will lose days.

PHOTOGRAPH 03: CONTAINER FREIGHT STATION, CARGO STUFFING UNDER SUPERVISION

THE FIFTH DOCUMENT

THE PERMIT THAT MATCHES THE CARGO

CARGO		DOCUMENT AND ISSUER	BASIS
	Plants and plant products	Phytosanitary certificate: TPHPA, through e-Kilimo. USD 15, plus USD 2 inspection on a consignment of one tonne or less	Plant Health Act 2020; GN 284 of 2023
	Food crops	Export permit: COPRA, through e-Kilimo. Per consignment, valid two months, no charge	Cereals and Other Produce Act, Cap 274
	Scheduled crops	Crop board export licence: Cashewnut, Coffee, Cotton, Tea, Tobacco or Sisal Board	The respective crop Act
	Live animals, fish	Veterinary export permit through MIMIS; fish export licence and permit through FiRCIS	Animal Diseases Act 2003 ss.43–44; Fisheries Act 2003
	Hides, skins and leather	Valid premises licence. No person may export without one	Trading in Hides, Skins and Leather Regulations 2009, reg. 9(1)
	Forest produce	Exporter registration (TZS 800,000 natural source, TZS 300,000 plantation), export certificate TZS 100,000, grading certificate: TFS	Forest Act Cap 323 ss.58–61; GN 59 of 2022
	Minerals	Export permit: Mining Commission, USD 100 application, on proof of royalty and inspection fees paid. Tanzanite carries a certificate of origin; diamonds a Kimberley Process certificate	Mining Act, Cap 123
	EAC preference	Certificate of origin: TCCIA on the Mainland, ZNCC in Zanzibar. TZS 5,000 plus TZS 2,500 printing	EAC Rules of Origin 2015, rule 17

Medicines and medical devices run through TMDA under Cap 219; food and cosmetics through TBS, which took the mandate from the former TFDA in 2019; industrial and consumer chemicals through GCLA under Cap 182, s.30(1).

The Single Window carries the customs lodgement. The permits are obtained elsewhere and attached to it.

CHAPTER EIGHT

FOURTEEN STEPS, FIVE STAGES

The Revenue Authority publishes fourteen steps. Read by actor rather than in sequence, they resolve into five stages, and only the first two are within the exporter's control.

FIGURE 4 · THE RELEASE SEQUENCE, BY ACTOR

Where the file sits, and who is holding it.

WITHIN THE EXPORTER'S CONTROL		CARRIER, TERMINAL AND CUSTOMS		
1 **Lodgement** AGENT 2 STEPS	2 **Assessment** TRA 1 STEP	3 **Booking** AGENT + CFS 2 STEPS	4 **Loading** LINE + TERMINAL 7 STEPS	5 **Manifest** LINE + TRA 2 STEPS

FAILURE CLUSTERS AT STAGE 1: A MISSING PERMIT STOPS THE DECLARATION AND AT STAGE 4: A DECLARATION / CARRY-IN MISMATCH STOPS THE STRIKE-OFF

SOURCE OF RECORD: TANZANIA REVENUE AUTHORITY, EXPORT PROCEDURES

THE FOURTEEN STEPS, AS PUBLISHED

01 S1 — Exporter appoints a licensed clearing and forwarding agent

02 S1 — Agent uploads the file to TANCIS, every departmental permit attached

03 S2 — TRA assesses export taxes and duties, where payable

04 S3 — Agent books the container with the line or its agent

05 S3 — Cargo is stuffed at a Container Freight Station under TRA supervision

06 S4 — The line submits the vessel schedule

07 S4 — TRA approves or rejects the loading declaration

08 S4 — The approved declaration reaches the terminal as the loading list

09 S4 — The TRA terminal gate confirms the gate check

10 S4 — The terminal submits the carry-in report confirming arrival

11 S4 — The terminal submits the loading result: short or normal

12 S4 — TRA confirms the loading result

13 S5 — The line or its agent submits the export manifest to TRA

14 S5 — TRA audits and approves it, striking the consignment off inventory

Documentation completes before examination and release. A permit missing at lodgement stops the declaration.

THE FIVE STAGES, IN ORDER

FROM LODGEMENT TO MANIFEST

1

LODGEMENT

The exporter appoints a licensed clearing and forwarding agent and hands over the file. The agent uploads it to the Tanzania Customs Integrated System, TANCIS, covering both the Mainland and Zanzibar, with every other-government-department permit attached. Documentation completes before examination and release.

2

ASSESSMENT

TRA assesses export taxes and duties where any are payable. On a scheduled commodity this is the point at which the section 3(3) liability crystallises, against a removal that has not yet happened.

3

BOOKING AND STUFFING

The agent books the container with the shipping line or its agent. Cargo is stuffed at a Container Freight Station under the supervision of TRA and the other government departments concerned.

4

LOADING

The line submits the vessel schedule. TRA approves or rejects the loading declaration; an approved declaration is disseminated automatically to the terminal operator as a loading list and becomes the expected carry-in. The TRA terminal gate confirms the gate check, the terminal submits the carry-in report confirming arrival, then the loading result report recording short or normal loading, which TRA confirms.

5

MANIFEST

The line or its agent submits the export manifest to TRA. TRA audits and approves it, which automatically strikes the consignment off the terminal inventory.

A mismatch between the loading declaration and the carry-in report stops the strike-off, and storage accrues while the consignment sits on inventory.

CHAPTER NINE

ZERO RATING, AND NINETY DAYS

Zero-rated is not exempt. The exporter retains the right to deduct input tax on the supplies that went into the exported goods. An exporter treated as exempt loses that input tax entirely, and the difference lands in cost of goods sold.

Section 55(1) of the Value Added Tax Act, Cap 148, zero-rates a supply of goods exported within the meaning given at section 2. That definition supplies its own evidence rule: evidence of consignment to an address outside the United Republic, or of delivery to the operator of a ship or aircraft engaged in international transport, is sufficient in the absence of proof to the contrary.

Section 55(3) withdraws the zero rate where the goods are re-imported into Mainland Tanzania. Refunds, where input credits exceed output tax, run under sections 81 to 85.

The proceeds are governed separately. Regulation 7 of the Foreign Exchange Regulations, 2022, requires receipt in foreign currency through a bank, export documentation lodged with the bank within seven days of completing customs procedures, and receipt within the agreed payment period, capped at ninety days.

Where receipt runs beyond ninety days the exporter immediately furnishes reasons and the expected time of realisation on Form A, and the bank reports to the Bank of Tanzania within seven days.

GOLD HAS ITS OWN ROUTE

The Bank of Tanzania Domestic Gold Purchase Programme, from 1 October 2024, meets the 20 per cent commitment at section 59 of the Mining Act, for mineral right holders and licensed dealers.

ROYALTY	INSPECTION	VAT
4% against 6%	**0%** against 1%	**Zero** rated

REGULATION 7 HAS NOT BEEN RELAXED

Two later notices are read as easing it. Neither touched the ninety-day or seven-day windows.

GN 622 of 2023	Regs 3(7)–(8): bank purchase of foreign currency with no account relationship
GN 206 of 2026	Non-resident access to Treasury bills and bonds

DOCUMENTATION

7 **Days**

To lodge export documents with the bank: reg. 7(3)

PROCEEDS

90 **Days**

Maximum agreed payment period: reg. 7(4)

DELAY NOTICE

Form A

Filed immediately on any overrun: reg. 7(5)

Ninety days is fixed by regulation, not by the parties. A contract written to 120 days is written against reg. 7(4).

CHAPTER TEN

WHAT DECIDES THE FILE BEFORE ANYTHING SHIPS

Four questions settle an export file, and all four are answerable before a buyer is found. Answered late they are paid for in demurrage, penalty and a renegotiated contract. Answered first they are a pricing input like any other.

01

THE CHARGE

Whether the commodity sits in the Schedule to Cap 196 or in section 18 of Cap 203. This fixes the pricing: 80 per cent of FOB on raw hides is not a line item that can be absorbed after the fact.

02

THE REGULATOR

Which regulator owns the cargo. This fixes the permit, the system it is issued in and the lead time: e-Kilimo and the Mining Commission are not interchangeable timelines.

03

THE LICENCE

Whether the entity is licensable for the activities involved. Government Notice No. 487A of 2025 decides this for clearing and forwarding and for farm-gate buying, and decides it by shareholding rather than by intention.

04

THE TERMS

Whether the contract's payment terms fit inside ninety days. Regulation 7(4) decides that, not the parties: a contract written to 120 days is written against the regulation before it is signed.

ANSWERABLE

Before

A buyer is found, a price is quoted or a contract is signed

COST OF ANSWERING LATE

Three ways

Demurrage at the terminal, penalty under s.5(1), and a contract reopened

None of the four depends on the counterparty. All four are desk work, and all four move the quoted price.

QUICK ANSWERS

The ten questions the desk is asked before every shipment, answered as the position stands in September 2026.

How many Tanzanian exports actually carry an export charge?

- Ten commodities. Nine are listed in the Schedule to the Export Tax Act, Cap 196, and the tenth, raw cashew nuts, is charged under section 18 of the Cashewnut Industry Act, Cap 203. Material describing six items reflects the Schedule at 30 June 2026, before section 12 of the Finance Act 2026 added three more.

When does Tanzanian export tax fall due?

- Before the goods are removed from Tanzania. Section 3(3) of the Export Tax Act, Cap 196, makes the tax due and payable by the exporter prior to removal of the commodity, not on shipment and not on receipt of proceeds. The liability crystallises at assessment, against a removal that has not yet happened.

What does late payment of Tanzanian export tax cost?

- Five per cent of the unpaid amount becomes payable as additional tax on the due date. Where the amount remains unpaid for more than thirty days, the penalty increases by a further five per cent for the second and every succeeding thirty-day period, under section 5(1) of Cap 196. The additional tax is recovered as tax.

May a foreign-owned company act as its own clearing and forwarding agent?

- No. Clearing and forwarding services appear in the Business Licensing (Prohibition of Business Activities for Non-Citizens) Order, Government Notice No. 487A of 28 July 2025, made under section 14A of the Business Licensing Act, Cap 101. On-farm crop purchasing appears in the same order. Existing non-citizen licences run to expiry.

Is a single online portal enough to obtain every Tanzanian export document?

- No. The Tanzania Electronic Single Window System carries the customs lodgement and the declaration is uploaded to TANCIS. Permits are obtained in each issuing regulator's own system: e-Kilimo for phytosanitary certificates and COPRA food crop permits, MIMIS for veterinary permits, FiRCIS for fish, and then attached to the declaration.

Each answer states the position as at 22 September 2026. Sources of record are listed in Chapter 09.

PERMITS, PROCEEDS AND THE REGULATOR

Does a Tanzanian exporter charge VAT on an export sale?

- No. The supply is zero-rated under section 55(1) of the Value Added Tax Act, Cap 148, provided the goods are exported within the meaning given at section 2 and are not re-imported into Mainland Tanzania. Zero-rating preserves the right to deduct input tax, which an exemption would not, and refunds run under sections 81 to 85.

How long may a Tanzanian export contract take to pay?

- Not more than ninety days. Regulation 7(4) of the Foreign Exchange Regulations, 2022, Government Notice No. 294, requires proceeds to be received within the agreed payment period, capped at ninety days. Regulation 7(5) requires the exporter to furnish reasons for any delay, and the expected time of realisation, on Form A.

Can a mineral broker export minerals from Tanzania?

- No. The Mining Commission states that holders of broker licences are not authorised to export minerals. Export runs through a mineral right holder or a dealer licence holder, and a mineral dealer's licence requires the licence-holding company to be 25 per cent Tanzanian-held, with up to 75 per cent foreign.

Does an export processing zone investor escape the raw hides charge?

- Section 3(6) of Cap 196 disapplies the charging section to the export of raw hides and skin by an investor whose commercial undertaking in an export processing zone is the export of meat. It is the only exemption written into the Act. Zone registration runs through TISEZA under the Investment and Special Economic Zones Act, 2025.

Who assesses Tanzanian export tax?

- The Tanzania Revenue Authority. Section 36 of the Finance Act 2025 deleted the definition of Commissioner in Cap 196, formerly the Permanent Secretary to the Treasury, and substituted the Commissioner General appointed under the Tanzania Revenue Authority Act. Power to amend the Schedule remains with the Minister, by gazetted order.

ANSWERED

10

Questions the desk fields before every shipment

INSTRUMENTS

12

Acts, orders and notices behind these positions

CHAPTER TWELVE

REFERENCES AND SOURCES OF RECORD

Every position traces to the institution that issues it. Secondary publications are the map to the evidence, never the evidence.

TIER 1: TANZANIAN PRIMARY AND OFFICIAL

01	**Tanzania Revenue Authority (TRA)**	Export procedures, TANCIS lodgement, assessment and collection	tra.go.tz
02	**Mining Commission**	Mineral export permits, dealer and broker licences, certificates of origin	tumemadini.go.tz
03	**Tanzania Plant Health and Pesticides Authority**	Phytosanitary certificates through e-Kilimo	tpha.go.tz
04	**Cereals and Other Produce Regulatory Authority**	Food crop export permits through e-Kilimo	copra.go.tz
05	**Tanzania Forest Services Agency**	Forest produce exporter registration, export and grading certificates	tfs.go.tz
06	**Government Chemist Laboratory Authority**	Industrial and consumer chemical export certificates	gcla.go.tz
07	**Tanzania Bureau of Standards (TBS)**	Food and cosmetics, from the former TFDA mandate	tbs.go.tz
08	**Tanzania Medicines and Medical Devices Authority**	Medicines, medical devices and diagnostics	tmda.go.tz
09	**Tanzania Investment and Special Economic Zones Authority (TISEZA)**	Export processing zone registration and incentives	tiseza.go.tz
10	**Bank of Tanzania**	Foreign exchange regulations, Domestic Gold Purchase Programme	bot.go.tz

TIER 2: AUTHORITATIVE INTERNATIONAL AND INSTITUTIONAL

11	**East African Community Secretariat**	EACCMA 2004, rules of origin, customs union procedure	eac.int
12	**Tanzania Chamber of Commerce, Industry and Agriculture**	Certificates of origin for EAC preference	tccia.com

PRINCIPAL STATUTES

EACCMA 2004 · Export Tax Act Cap 196
Cashewnut Industry Act Cap 203

ALSO CITED

VAT Act Cap 148 · Business Licensing Cap 101
Mining Act Cap 123 · Forest Act Cap 323

CURRENCY OF INFORMATION

22 September 2026
Reviewed each quarter

Where a charge or fee has moved since publication, the institution of record governs and this handbook is corrected at the next quarterly review.

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DESKS

Company Setup · Mining & Minerals
Permits & People · Tax & TRA
Agri & Trade

TRANSACTING ENTITY

Zatra Synergy Limited
Zatra Consultants Limited acts as lead consultant and supervisor

Quotations and invoices are issued in Tanzanian shillings.

OPEN THE DESK

Scan to reach the Tax & TRA Desk, the published fee schedule and the document checklist required before a declaration is lodged.

ZATRA.CO

STANDING

Business incorporation and compliance consultancy, Dar es Salaam.

SCOPE

Mainland Tanzania. Zanzibar registers under its own authority.

STATED AS AT

Positions as at 22 September 2026.

Notice. This handbook is general guidance on the law and practice of the jurisdictions named, stated as at 22 September 2026. It is not advice on any particular matter, and no reader should act on it without advice on the facts of the case. Statutes are amended, fees are gazetted and published rates are revised. Every position in this handbook is traced to the institution that issues it; where a figure could not be so traced it is shown as not traced, rather than estimated. Zatra Consultants Limited accepts no liability for any action taken or omitted in reliance on this document.

EXPORTING FROM

TANZANIA.

Exports leave Mainland Tanzania free of duty and tax, with ten exceptions.

Nine sit in the Schedule to the Export Tax Act, Cap 196. The tenth, raw cashew nuts, is charged under the Cashewnut Industry Act and is missed by any search run against Cap 196 alone.

This handbook sets out the charge, the permit that matches the cargo, the fourteen steps that release the container and the ninety days the money has to land: each traced to the Act, the order or the notice that sets it.

NoneWhich ten commodities carry a charge, and the instrument behind each

NoneWhen the tax falls due, before removal, and what lateness costs under s.5(1)

NoneWhat a non-citizen exporter may not do, under GN No. 487A of 28 July 2025

NoneWhich permit matches the cargo, and the ninety days set by regulation 7(4)

ALSO IN THIS SERIES

Handbook 03 · Investing in Tanzania. Whether the company may be wholly foreign-owned, which activities are closed, and which authority decides.

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