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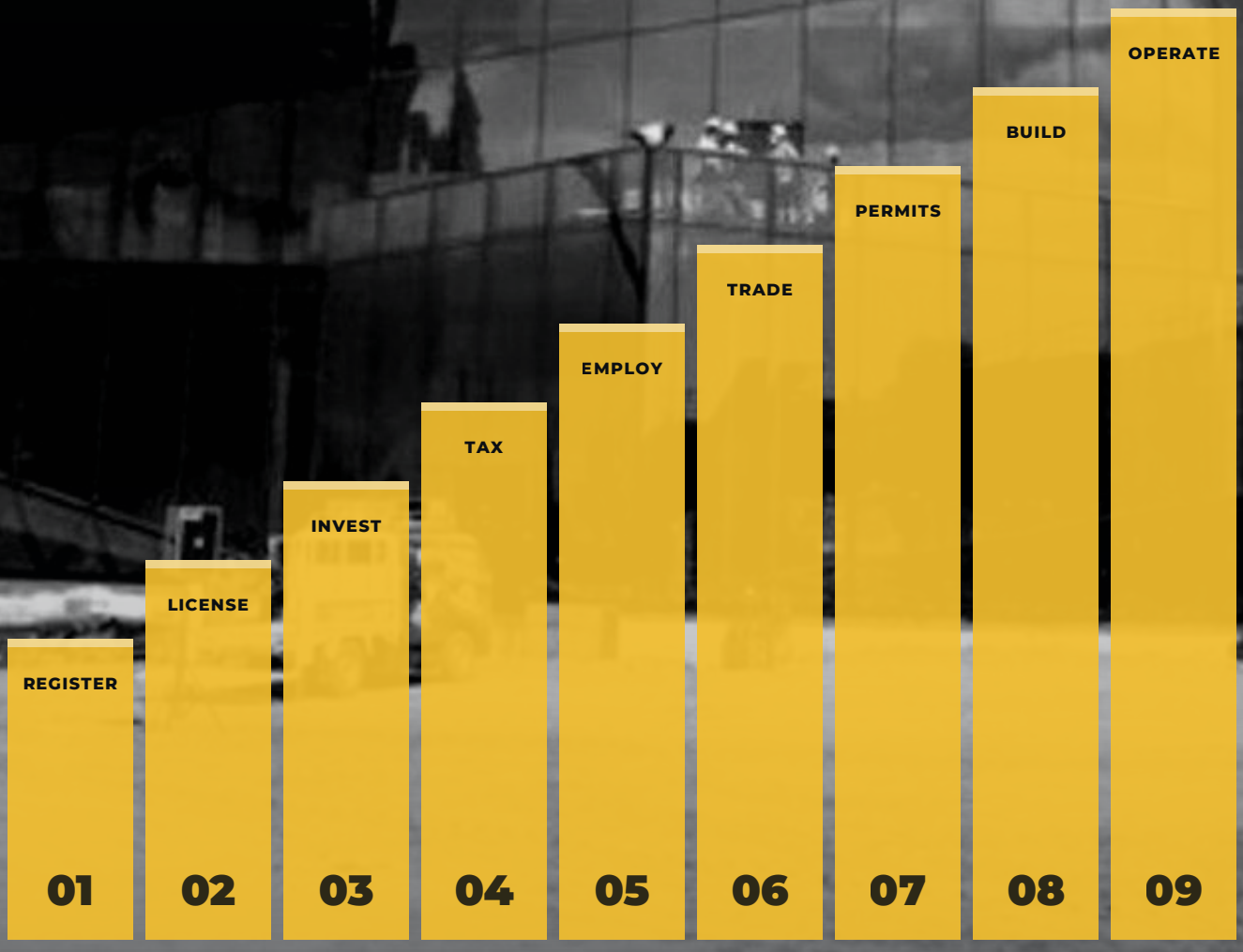
2026/27 EDITION

ZATRA REGULATORY GUIDES · MAINLAND TANZANIA

TANZANIA GOVERNMENT FEES 2026.

What it costs, by law, to operate in Mainland Tanzania.
Every fee, its authority and how to pay it.

THE COMPLETE HANDBOOK · ZATRA CONSULTANTS LIMITED



1,427 FEES | **82** AUTHORITIES | **99.1%** CONFIRMED | **24** CHAPTERS

FEES STATED AT 26 SEPTEMBER 2026 · ZATRA.CO · SALES@ZATRA.CO · +255 747 912 965

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ZATRA REGULATORY GUIDES · VOLUME 06 · MAINLAND TANZANIA

TANZANIA GOVERNMENT FEES 2026.

The complete handbook of registrations, licences, permits, taxes and levies in Mainland Tanzania: **the authority, the instrument, the amount, the currency and how each fee is paid.**

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FEES STATED AT

26 September 2026

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Readers

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Investors, consultants, students, researchers, interns, the self-employed, workers and institutions

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WHO PAYS
Chapters

HOW IT IS PAID
24 chapters in 6 parts, each opening on the question searched most

WHEN
6 appendices, the authorship page and the standing notice

BEFORE THE FEES

HOW TO READ THIS HANDBOOK

This handbook prints 1,427 government fee lines charged by 82 authorities in Mainland Tanzania. Each line was read again, in September 2026, against the Act, the Government Notice or the authority's own schedule by a reader who did not compile it.

THE READING KEY

Every fee line carries its authority, its legal basis and a status read against the source of record.

MARK	MEANING
Confirmed	The amount was read on the Act, the Government Notice or the authority's own current page in this edition. 1,414 of 1,427 lines (99.1%).
Confirm	No primary copy could be reached. The figure shown is the latest the register holds; the control number settles it. 13 lines.
No fee set	The authority's schedule was read and prints no amount for the item. 37 lines, each counted as confirmed.
Citizen or local	A Tanzanian citizen, or a company wholly owned by citizens.
Foreign or foreign-owned	A non-citizen, or a company more than 50% held by non-citizens (the Cap. 101 test). "Same as citizen" means one rate applies to both.
Head office / each branch	Business licences: the principal licence for the first premises, the subsidiary licence for each further branch.
Currency	Exactly as the instrument states it. Nothing is converted. A USD bill is paid in USD.

SOURCE OF RECORD: ZATRA VERIFICATION REGISTER, 26 SEPTEMBER 2026: NINE READERS WHO DID NOT COMPILE THE FIGURES, ONE LINE AT A TIME.

WHO PAYS
Every reader

HOW IT IS PAID
The fee line, its authority and its instrument

WHEN
Fees stated at 26 September 2026; the Finance Act 2026 in force from 1 July 2026

HOW TO READ THIS HANDBOOK

FOUR QUESTIONS EACH CHAPTER ANSWERS

01 **What does it cost?**
The opener states the answer first, with the figure, the authority and the instrument, then the questions people search.

02 **Who charges it, under what law?**
Every row names the authority and its legal basis: the Act and section, or the Government Notice and item.

03 **Does ownership change it?**
Two amount columns where a foreign-owned rate is printed; one where the rate is the same for everyone.

04 **How is it paid?**
The strip at the foot of each opener names who pays, the portal and the control number, and when the fee falls due.

THE CONTROL NUMBER GOVERNS

Every figure here is the fee the instrument prints, stated as at 26 September 2026. The amount on the control number the authority issues is the amount payable on the day of payment. Where the two differ, the control number governs and this handbook is corrected at the next edition.

WHO PAYS	HOW IT IS PAID	WHEN
Every reader	The fee line, its authority and its instrument	Fees stated at 26 September 2026; the Finance Act 2026 in force from 1 July 2026

BEFORE THE FEES

THIRTY FEES AT A GLANCE

The thirty government fees searched most often in Mainland Tanzania, each stated as the figure first, with the authority and instrument that set it. Every figure is repeated, with its conditions, in the chapter named on the row.

THE FEES SEARCHED MOST, ANSWERED

QUESTION	ANSWER	CH.	STATUS
How much does it cost to register a company in Tanzania?	TZS 95,000 to 1,000,000 by nominal share capital, plus TZS 50,000 name reservation, paid to BRELA on ORS under the Companies Act Cap. 212 R.E. 2023.	01	✓ CONFIRMED
How much is a business licence in Tanzania?	TZS 5,000 (village) to TZS 1,000,000 (banking, shipping, electricity, Class I contractors) a year under Cap. 101 R.E. 2023; foreign-owned rows reach USD 20,000 (contractors). Class A to BRELA, Class B to the council.	02	✓ CONFIRMED
Is TIN registration free in Tanzania?	Free. TRA prescribes no fee for a TIN; apply within 15 days of starting employment, business or investment (Tax Administration Act Cap. 438 s.22).	06	✓ CONFIRMED
What is the VAT rate and registration threshold in Tanzania?	18% standard rate. Registration is compulsory at TZS 200 million turnover in 12 months or TZS 100 million in 6 months (VAT Act Cap. 148 s.28).	06	✓ CONFIRMED
How much PAYE is deducted from a salary in Tanzania?	Nil up to TZS 270,000 a month, then 8%, 20% and 25% bands; above TZS 1,000,000, TZS 128,000 plus 30% of the excess (Income Tax Act Cap. 332).	07	✓ CONFIRMED
What is the Skills and Development Levy (SDL) rate?	3.5% of monthly gross emoluments, for employers with 10 or more employees, paid to TRA by the 7th of the following month (Cap. 82 s.14).	07	✓ CONFIRMED
How much is the NSSF contribution?	20% of wage, employee share not above 10%; the employer may pay all 20% (NSSF Act Cap. 50 s.12). Late payment costs 5% a month.	07	✓ CONFIRMED
How much is a work permit in Tanzania?	USD 1,000 for Class A and Class C; USD 500 for Class B and Class D; Class E gratis (Cap. 436 R.E. 2023). Filing through TISEZA adds USD 100.	11	✓ CONFIRMED
How much is a residence permit in Tanzania?	Class A investor USD 3,000; Class B employee USD 2,000; Class C USD 500 or USD 200; plus USD 50 re-entry pass (Immigration Act Cap. 54 R.E. 2023).	11	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
The chapter number on each row leads to the full table

WHEN
Fees stated at 26 September 2026

THE FEES SEARCHED MOST, ANSWERED · CONTINUED

QUESTION	ANSWER	CH.	STATUS
How much is a Tanzania visa?	USD 50 ordinary single entry; USD 100 multiple entry; USD 250 business; USD 30 transit, paid on the Immigration e-visa portal (Cap. 54 s.50(1)(j)).	11	✓ CONFIRMED
How much is a Tanzanian passport?	TZS 150,000 for a 10-year e-passport: TZS 20,000 application fee and TZS 130,000 submission fee, each by control number (Cap. 42 R.E. 2023).	12	✓ CONFIRMED
Is the NIDA national ID card free?	The first registration and first card carry no stated fee. A lost card costs TZS 20,000, 30,000 and 50,000 for the first, second and later replacement (NIDA).	12	✓ CONFIRMED
How much is a birth certificate in Tanzania?	TZS 8,000 for a child under 10 years; TZS 20,000 for a person over 10; copy of a lost certificate TZS 7,000 (RITA, Cap. 108).	12	✓ CONFIRMED
How much is a driving licence in Tanzania?	TZS 70,000, valid 5 years; driving test TZS 3,000; provisional licence TZS 10,000, billed by TRA (Road Traffic Act Cap. 168).	10	✓ CONFIRMED
How much does it cost to register a car in Tanzania?	Registration tax TZS 250,000, plus a first-registration licence fee of TZS 200,000 to 300,000 by engine size and the HIV Response Levy (Cap. 124).	10	✓ CONFIRMED
How much is import duty in Tanzania?	0%, 10%, 25% or 35% under the EAC Common External Tariff, plus 18% VAT, 2% Railway Development Levy and 0.6% Customs Processing Fee.	08	✓ CONFIRMED
What is the Railway Development Levy (RDL) on imports?	2% of customs value (CIF) on goods entered for home consumption (Railways Act Cap. 170 s.72). RDL sits inside the VAT base.	08	✓ CONFIRMED
How much does a title deed (hati miliki) cost in Tanzania?	Premium 0.25% of land value; registration 50% of one year's land rent; annual land rent on top. The deed plan fee was abolished in 2023.	13	✓ CONFIRMED
How much is land rent (kodi ya ardhi) in Tanzania?	Per m2 by council, zone and use, e.g. Ilala CBD TZS 150 to 450; commercial farms TZS 1,000 an acre. Late rent: 0.5% then 1% a month.	13	✓ CONFIRMED
How much is a building permit in Tanzania?	Set by each council. Kinondoni charges TZS 50,000 (residential, up to 50 m2) rising by floor area and use; planning consent TZS 20,000 (GN 80 and GN 83 of 2018).	14	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
The chapter number on each row leads to the full table

WHEN
Fees stated at 26 September 2026

THE FEES SEARCHED MOST, ANSWERED · CONTINUED

QUESTION	ANSWER	CH.	STATUS
How much does an environmental impact assessment cost?	Application TZS 50,000; review TZS 2m to 4m for Type B projects and TZS 4m to 70m for other Type A projects (NEMC, GN 387 of 2021).	14	✓ CONFIRMED
How much is a fire safety certificate for business premises?	TZS 20,000 a year for a retail shop; TZS 500,000 for a supermarket; TZS 9,000,000 for a mall up to 5,000 m2 (Fire and Rescue Force, GN 478H of 2022).	14	✓ CONFIRMED
How much does a TISEZA certificate of incentives cost?	TZS 4,000,000 for a domestic investor and TZS 6,000,000 for a foreign investor, paid to TISEZA, which replaced TIC under the Investment and Special Economic Zones Act 2025.	03	✓ CONFIRMED
How much does a primary mining licence (PML) cost?	Application TZS 50,000 and preparation TZS 50,000; annual rent TZS 90,000 per hectare for gold and gemstones. Citizens only (GN 1 of 2018).	17	✓ CONFIRMED
How much is a mineral dealer's licence in Tanzania?	Application USD 200; licence USD 1,000 for gold, metallic and coloured gemstones, USD 2,000 for diamonds. The licence-holding company must be at least 25% Tanzanian-held.	17	✓ CONFIRMED
How much is a TCRA online content (blog, YouTube) licence?	Category A: TZS 10,000 application and TZS 50,000 initial and annual fee, 3 years. Amateur Category C: no fee (TCRA, GN 158i of 2026).	18	✓ CONFIRMED
How much is a tour operator licence in Tanzania?	Citizens TZS 1,277,500 to 12,775,000 a year by fleet size; non-citizens TZS 12,775,000 to 25,550,000 (Tourism (Fees and Charges) Regulations 2015, GN 38 of 2025).	21	✓ CONFIRMED
How much are Serengeti national park fees?	TZS 178,850 per non-resident adult per 24 hours in high season; resident TZS 89,425; EAC citizen TZS 10,000 (TANAPA tariff 2026/27).	21	✓ CONFIRMED
How much does it cost to register an NGO in Tanzania?	TZS 115,000 national, 100,000 regional, 80,000 district, plus stamp duty; international NGO USD 350. Annual fee TZS 50,000 or USD 100 (NGO Act Cap. 56).	04	✓ CONFIRMED
How much is trademark registration in Tanzania?	TZS 50,000 per class to file and TZS 60,000 per class to register; renewal TZS 30,000, paid to BRELA (GN 40 of 2000).	05	✓ CONFIRMED

SOURCE OF RECORD: THE INSTRUMENT NAMED IN EACH ANSWER; THE CHAPTER NAMED ON THE ROW REPEATS IT WITH ITS CONDITIONS.

WHO PAYS
Every reader

HOW IT IS PAID
The chapter number on each row leads to the full table

WHEN
Fees stated at 26 September 2026

BEFORE ANY PROCESS

WHAT THE LAW RESERVES TO CITIZENS

GN 487A of 2025, the Order made under the Business Licensing Act Cap. 101 R.E. 2023 s.14A, bars BRELA and every council from issuing or renewing a licence for a non-citizen in fifteen activities. A foreign investor checks this list before any registration, permit or licence step.

THE FIFTEEN RESERVED ACTIVITIES · GN 487A OF 2025

1. Wholesale and retail sale of goods, except supermarkets, specialised product outlets and wholesale centres for local producers
2. Mobile money transfers
3. Repair of mobile phones and electronic devices
4. Salons, except in a hotel or for tourism
5. Home, office and environmental cleanliness
6. Small-scale mining
7. Domestic postal and parcel delivery
8. Domestic tour guiding
9. Radio and television
10. Museums or curio shops
11. Brokerage or agency in businesses and real estate
12. Clearing and forwarding
13. On-farm crop purchasing
14. Gambling machines outside casino premises
15. Micro and small industries

WHAT THE ORDER SAYS

The Order was published in the Gazette on 28 July 2025. Licensing authorities shall not issue or renew a licence for a non-citizen in any listed activity; non-citizen takes its meaning from the Tanzania Citizenship Act, Cap. 357 (Finance Act 2025 s.21).

The USD rows of the Cap. 101 Schedule follow a separate test, foreign owned: a natural person who is not a citizen, a company incorporated abroad, a Tanzanian company with more than 50% of its shares held by non-citizens, or a partnership with a non-citizen controlling interest.

Item 1 excepts supermarkets, which stay open to non-citizens at the TZS Schedule rate, TZS 500,000 principal and TZS 300,000 subsidiary in a city or municipality. Item 4 excepts salons in a hotel or run for tourism.

PENALTIES

WHO	PENALTY	BASIS	STATUS
Non-citizen carrying out a reserved activity	Fine not less than TZS 10,000,000 or imprisonment up to 6 months, and revocation of visa and resident permit	GN 487A of 2025 para 3(3)(a)	✓ CONFIRMED
Tanzanian citizen who assists or aids a non-citizen in a reserved activity	Fine of TZS 5,000,000 or imprisonment up to 3 months	GN 487A of 2025 para 3(3)(b)	✓ CONFIRMED
Non-citizen already licensed for a reserved activity on 28 July 2025	May trade until the current licence expires; no renewal thereafter	GN 487A of 2025 paras 3(2), 4	✓ CONFIRMED

RESERVED ACTIVITIES
15
Listed in GN 487A of 2025, item 1 to 15.

NON-CITIZEN FINE
TZS 10,000,000
Minimum, with revocation of the residence permit.

FRONTING FINE
TZS 5,000,000
A citizen who aids a non-citizen.

BEFORE THE FEES

HOW A GOVERNMENT FEE IS PAID

Every Mainland government fee is billed by the authority that charges it and paid against a control number (namba ya malipo) issued through the Government e-Payment Gateway (GePG). The applicant files on the authority's portal, the authority assesses the charge, and the bill carries the amount, the currency and the control number. Payment by bank or mobile money settles directly into the government account.

FROM APPLICATION TO RECEIPT

01 **Open an account on the portal**
Register on the authority's portal: ORS for BRELA, TNBP for Class A licences, TAUSI for council charges, the TRA portal for tax. TAUSI accounts open with a NIDA National Identification Number and a phone number.

02 **File the application**
Complete the online form and upload the documents the authority lists. Nothing is paid before the authority has reviewed the filing and raised a bill.

03 **Receive the bill and control number**
The authority assesses the fee and issues an invoice with a GePG control number. The amount and currency on the control number govern over any published figure.

04 **Pay by bank or mobile money**
Pay the exact amount against the control number at a bank counter, by internet banking, by mobile money or, where the portal offers it, by Visa or Mastercard. Several authorities bill in two stages, for example the passport fee.

05 **Keep the receipt**
GePG issues an electronic receipt and the portal marks the bill paid. The receipt is the proof of payment the authority relies on.

06 **Download the certificate or licence**
The authority processes the application after payment and releases the certificate, licence or permit on the portal. BRELA issues a Class A business licence within one working day of payment.

WHO PAYS	HOW IT IS PAID	WHEN
The applicant or its agent	Authority portal; GePG control number; bank, mobile money or card	Before the licence, certificate or permit is released

WHERE EACH FEE IS FILED AND PAID

AUTHORITY	PORTAL	WHAT IS PAID THERE
BRELA	ORS (ors.brela.go.tz)	Company and business name registration, annual returns, beneficial ownership forms, trade marks, patents, industrial licences
BRELA	TNBP (business.go.tz)	Class A business licences under Cap. 101 R.E. 2023
Councils (PO-RALG)	TAUSI (tausi.tamisemi.go.tz)	Class B business licences, service levy, council fees, levies, permits and fines
TRA	TRA taxpayer portal	TIN, VAT registration, returns and payment of income tax, PAYE, SDL, VAT, stamp duty and motor vehicle charges
TRA	IDRAS	Driving licence applications, renewals and duplicates
TRA	TANCIS (NTANCIS)	Customs declarations, import duty, excise, VAT on imports, RDL and Customs Processing Fee
Ministry of Lands	e-Ardhi	Land rent, premium, registration and land transaction fees
TISEZA	TISEZA one-stop centre online	Certificate of incentives, facilitation fees, derivative rights and zone permits
Immigration Services Department	e-visa portal (visa.immigration.go.tz)	Ordinary, business, multiple entry, transit and student visas, paid by card
Immigration Services Department	Immigration e-Permit and e-services	Residence permits, passes and passports
Labour Commissioner (Prime Minister's Office)	Labour e-permit (OWAIS)	Work permits Classes A to E and exemption certificates
PPRA	NeST	Tenderer registration, tender participation and contract monitoring fees
NIDA	NIDA registration and services	National ID card replacement and renewal
RITA	eRITA (erita.rita.go.tz)	Birth, death and marriage certificates, verification and corrections

WHO PAYS
The applicant or its agent

HOW IT IS PAID
Authority portal; GePG control number; bank, mobile money or card

WHEN
Before the licence, certificate or permit is released

WHERE EACH FEE IS FILED AND PAID · CONTINUED

AUTHORITY	PORTAL	WHAT IS PAID THERE
TCRA	TCRA licensing portal	Communications, broadcasting, online content, numbering and frequency licences
BOT	Application to the Bank of Tanzania	Bank, microfinance, bureau de change, payment system and e-money licences
TIRA	TIRA ORS	Insurer, broker, agent, loss assessor and reinsurance broker registration
PDPC	PDPC online registration	Data controller and data processor registration and renewal
COSTECH	NISSTI (nissti.costech.or.tz)	Research permits for foreign researchers
Pharmacy Council	Pharmacy Council MIS (mis.pc.go.tz)	Pharmacy premises, business permits and personnel registration
JAB	JAB TAI HABARI	Press card accreditation for journalists
Ministry of Agriculture	e-Kilimo (portal.kilimo.go.tz)	Crop board licences and crop export permits

SOURCE OF RECORD: EACH AUTHORITY'S OWN PORTAL AND FEE PAGE, READ SEPTEMBER 2026.

SIX RULES THAT SAVE A SECOND PAYMENT

- The control number governs: the amount and currency on the bill are the fee payable.
- Pay in the currency the control number states; a USD bill is settled in USD.
- Keep the GePG electronic receipt; it is the authority's proof of payment.
- No cash to officers: every government fee is paid through GePG against a bill.
- Business licence fees are refundable for wrong assessment, system error, double payment or refusal after payment, on a written claim within 30 days of payment (GN 626 of 2023 as amended by GN 147 of 2024).
- TRA decides a correct refund application within 90 days and pays within 14 days of the decision; the claim is lodged within 3 years.
- Property rate is paid when buying electricity or by any other means the council prescribes; proof of electronic payment is required before a transfer of land, buildings or motor vehicles is approved.

WHO PAYS
The applicant or its agent

HOW IT IS PAID
Authority portal; GePG control number; bank, mobile money or card

WHEN
Before the licence, certificate or permit is released

A SIGNING AT THE INVESTMENT AUTHORITY. REGISTRATION, LICENSING AND INCENTIVES ARE THREE SEPARATE FILES.

PART I

REGISTERING AND LICENSING

A business is registered once and licensed for every activity it runs. **Five registrars and one investment authority** set the entry price.

01	How much does it cost to register a company in Tanzania?	15
02	How much is a business licence in Tanzania?	23
03	What does TISEZA charge an investor?	53
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HOW MUCH DOES IT COST TO REGISTER A COMPANY IN TANZANIA?

01

BRELA · COMPANIES ACT, CAP. 212 R.E. 2023

THE SHORT ANSWER

Registering a private company (kampuni) in Mainland Tanzania costs TZS 50,000 for BRELA name reservation plus a registration fee set by nominal share capital: TZS 95,000 for capital over TZS 20,000 up to TZS 1,000,000, rising in nine bands to TZS 1,000,000 above TZS 10 billion, under the Companies Act, Cap. 212 R.E. 2023, s.458. Stamp duty on the memorandum adds TZS 10,000. A company without share capital pays TZS 500,000.

NAME RESERVATION	REGISTRATION, FROM	ANNUAL RETURN
TZS 50,000	**TZS 95,000**	**TZS 22,000**
BRELA, paid on ORS before incorporation.	Nine bands by nominal share capital, up to TZS 1,000,000.	Every year; TZS 2,500 a month or part of a month once late.

QUESTIONS PEOPLE ASK

Q How much does BRELA charge to register a company in 2026?

BRELA charges TZS 50,000 to reserve the name and TZS 95,000 to TZS 1,000,000 to register, by nominal share capital, under Cap. 212 R.E. 2023, s.458. A company with TZS 1,000,000 capital pays TZS 95,000; one without share capital pays TZS 500,000.

Q How much does it cost a foreigner to register a company in Tanzania?

The same as a citizen. BRELA's schedule prices a company by nominal share capital, never by shareholder nationality. A foreign parent opening a branch under Part XII instead pays TZS 2,000,000 to file its constitution and TZS 600,000 for each further document.

WHO PAYS

The applicant or its agent pays BRELA; stamp duty on the memorandum is paid to TRA

HOW IT IS PAID

BRELA ORS (ors.brela.go.tz) issues a GePG control number (namba ya malipo); TZS by mobile money or bank

WHEN

Paid before BRELA processes the application; annual return and maintenance fees recur every year

MORE QUESTIONS PEOPLE ASK

Q What is the BRELA penalty for filing an annual return late?

The annual return costs TZS 22,000. Once late, BRELA adds TZS 2,500 for each month or part of a month under item 6 of its Companies Fees schedule, with no cap printed. A Part XII branch pays TZS 70,000 a month or part.

Q How much does it cost to close or deregister a company?

BRELA's schedule sets no fee for striking a company off the register. Each document lodged in the process pays the TZS 22,000 document fee. A company struck off returns to the register only on payment of the TZS 50,000 restoration fee.

Q Is there a fee for filing beneficial ownership information?

Yes. Under the Companies (Beneficial Ownership) Regulations, GN 478 of 2023, each beneficial ownership form (14b, 14c, 14f) pays the TZS 22,000 document fee, and late filing TZS 2,500 a month or part. Failing to file is an offence fined TZS 5,000,000 to 10,000,000.

Q Can a foreigner register a business name in Tanzania?

No. BRELA registers business names under the Business Names (Registration) Act, Cap. 213 only for Tanzanian citizens holding a NIDA number. The citizen fee is TZS 15,000 to register and TZS 5,000 a year to maintain. A foreign investor incorporates a company.

COMPANY REGISTRATION BY NOMINAL SHARE CAPITAL

BRELA prices incorporation on nominal share capital alone. Name reservation is the only charged step before incorporation; the availability search on ORS carries no fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Company name availability search on ORS	No fee item in the schedule	BRELA Companies Fees schedule, items 1 to 15	✓ CONFIRMED
Reservation of a company name	TZS 50,000	Cap. 212 R.E. 2023 s.458; schedule item 3	✓ CONFIRMED
Nominal capital over TZS 20,000, not over TZS 1,000,000	TZS 95,000	Cap. 212 R.E. 2023 s.458; schedule item 1(a)	✓ CONFIRMED
Nominal capital over TZS 1,000,000 to TZS 5,000,000	TZS 175,000	Schedule item 1(b)	✓ CONFIRMED
Nominal capital over TZS 5,000,000 to TZS 20,000,000	TZS 260,000	Schedule item 1(c)	✓ CONFIRMED
Nominal capital over TZS 20,000,000 to TZS 50,000,000	TZS 290,000	Schedule item 1(d)	✓ CONFIRMED
Nominal capital over TZS 50,000,000 to TZS 100,000,000	TZS 400,000	Schedule item 1(e)	✓ CONFIRMED
Nominal capital over TZS 100,000,000 to TZS 500,000,000	TZS 450,000	Schedule item 1(f)	✓ CONFIRMED
Nominal capital over TZS 500,000,000 to TZS 1 billion	TZS 500,000	Schedule item 1(g)	✓ CONFIRMED

SMALLEST BAND
TZS 95,000
Nominal capital over TZS 20,000 up to TZS 1,000,000.

LARGEST BAND
TZS 1,000,000
Nominal capital over TZS 10 billion.

NO SHARE CAPITAL
TZS 500,000
Includes companies limited by guarantee.

COMPANY REGISTRATION BY NOMINAL SHARE CAPITAL · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Nominal capital over TZS 1 billion to TZS 10 billion	TZS 600,000	Schedule item 1(h)	✓ CONFIRMED
Nominal capital over TZS 10 billion	TZS 1,000,000	Schedule item 1(i)	✓ CONFIRMED
Company without share capital, including one limited by guarantee	TZS 500,000	Cap. 212 R.E. 2023 s.458; schedule item 2	✓ CONFIRMED
Stamp duty on the memorandum of association, with or without articles (TRA)	TZS 10,000	Stamp Duty Act Cap. 189, Schedule art. 38	✓ CONFIRMED

NOTE

Fees are identical for citizen and foreign shareholders. Pages quoting a TZS 440,000 top band, TZS 300,000 for a company without share capital or USD 750 for a foreign branch reproduce GN 126 of 2014, which BRELA's current schedule has replaced. A memorandum of an association not formed for profit is exempt from stamp duty.

SOURCE OF RECORD: BRELA COMPANIES FEES SCHEDULE UNDER COMPANIES ACT CAP. 212 R.E. 2023, S.458; TRA, STAMP DUTY ACT CAP. 189, SCHEDULE ART. 38.

HOW A COMPANY IS REGISTERED AND PAID FOR

01 **Open an ORS account**
The applicant opens an account on BRELA ORS (ors.brela.go.tz). Citizens register with a NIDA number; foreign directors with a passport and TIN.

02 **Reserve the name**
ORS runs the availability search free of charge. Reservation costs TZS 50,000, paid against a GePG control number.

03 **Prepare the constitution**
The memorandum and articles are drafted, TZS 10,000 stamp duty is paid to TRA, and the declaration of compliance is sworn before a commissioner for oaths.

04 **Lodge and pay**
The application and attachments are uploaded on ORS. BRELA issues a control number for the registration band; the file is processed only once payment is received.

HIGHEST ON THIS PAGE
TZS 1,000,000
Nominal capital over TZS 10 billion.

LOWEST ON THIS PAGE
TZS 10,000
A fee printed on this page.

LINES ON THIS PAGE
4
Each read against its source of record.

05 **Receive the certificate**

BRELA issues the certificate of incorporation on ORS. Beneficial ownership particulars, annual returns and any change of particulars then follow the filing schedule.

ANNUAL RETURN, FILINGS AND LATE PENALTIES

Every statutory document lodged after incorporation pays one flat TZS 22,000 fee. Late delivery adds TZS 2,500 per document for each month or part of a month.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Filing of annual return	TZS 22,000	Cap. 212 R.E. 2023 s.458; schedule item 7	✓ CONFIRMED
Any document delivered to the Registrar (directors, allotments, resolutions)	TZS 22,000 per document	Schedule item 5	✓ CONFIRMED
Increase of nominal share capital: notice of increase	No top-up item; notice of increase TZS 22,000	Schedule item 5	✓ CONFIRMED
Change of company name	TZS 22,000	Schedule item 4	✓ CONFIRMED
Document verifying the authenticity of facts lodged (affidavit or declaration)	TZS 5,000	Schedule item 13	✓ CONFIRMED
Late delivery of any document to the Registrar	TZS 2,500 per month or part of a month	Schedule item 6	✓ CONFIRMED
Striking off or voluntary deregistration	No fee item in the schedule	Cap. 212 R.E. 2023 s.403; schedule items 1 to 15	✓ CONFIRMED
Restoration of a company's name to the Register	TZS 50,000	Schedule item 14	✓ CONFIRMED

NOTE

The schedule sets no cap on the TZS 2,500 monthly penalty; each late document runs its own count. A struck-off company returns to the register only on the TZS 50,000 restoration fee.

SOURCE OF RECORD: BRELA COMPANIES FEES SCHEDULE UNDER COMPANIES ACT CAP. 212 R.E. 2023, S.458.

ANNUAL RETURN
TZS 22,000
Filed every year on ORS.

LATE PENALTY
TZS 2,500 per month or part of a month
Per document, no cap printed.

RESTORATION
TZS 50,000
Returns a struck-off name to the register.

BENEFICIAL OWNERSHIP FILING

Beneficial ownership forms are not free: each form lodged pays the BRELA document fee, and a failure to file is a criminal offence.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Beneficial ownership form 14b, 14c or 14f, per form	TZS 22,000	GN 478 of 2023, regs 3 to 5; schedule item 5	✓ CONFIRMED
Late beneficial ownership filing	TZS 2,500 per month or part of a month	GN 478 of 2023; schedule item 6	✓ CONFIRMED
Offence: failing to keep the register, report changes or file the declaration	TZS 5,000,000 to 10,000,000	GN 478 of 2023, reg 10	✓ CONFIRMED

NOTE

GN 478 of 2023 revoked GN 391 of 2021. The fine is imposed by a court on conviction.

SOURCE OF RECORD: BRELA; COMPANIES (BENEFICIAL OWNERSHIP) REGULATIONS 2023, GN 478 OF 2023; BRELA COMPANIES FEES SCHEDULE.

CHARGES, SEARCHES AND CERTIFIED COPIES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration of a charge, sum secured not over TZS 100,000,000	TZS 22,000	Schedule item 11(a)	✓ CONFIRMED
Charge, sum secured over TZS 100,000,000 to TZS 500,000,000	TZS 50,000	Schedule item 11(b)	✓ CONFIRMED
Charge, sum secured over TZS 500,000,000 to TZS 1 billion	TZS 100,000	Schedule item 11(c)	✓ CONFIRMED
Charge, sum secured over TZS 1 billion	TZS 150,000	Schedule item 11(d)	✓ CONFIRMED
Perusal (search) of any company file	TZS 5,000	Schedule item 9	✓ CONFIRMED
Customised search report of a company	TZS 30,000	Schedule item 10	✓ CONFIRMED
Copy of certificate of incorporation or certificate of compliance	TZS 10,000	Schedule item 12	✓ CONFIRMED
Certification of any document	TZS 3,000 per page	Schedule item 8	✓ CONFIRMED

SOURCE OF RECORD: BRELA COMPANIES FEES SCHEDULE UNDER COMPANIES ACT CAP. 212 R.E. 2023, S.458.

PER FORM
TZS 22,000
Forms 14b, 14c and 14f.

LATE FILING
TZS 2,500 per month or part of a month
Beneficial ownership forms.

COURT FINE
TZS 5,000,000 to 10,000,000
On conviction under reg 10.

FOREIGN COMPANY BRANCH (PART XII)

A foreign company establishing a place of business in Mainland Tanzania registers under Part XII of Cap. 212 R.E. 2023 and pays its own schedule.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Filing certified copy of the constitution (charter, memorandum and articles)	Not applicable	TZS 2,000,000	Schedule item 15(i); Cap. 212 Part XII	✓ CONFIRMED
Filing any other Part XII document, other than a balance sheet	Not applicable	TZS 600,000 per document	Schedule item 15(ii)	✓ CONFIRMED
Filing the balance sheet (annual accounts of the branch)	Not applicable	TZS 600,000	Schedule item 15(iii)	✓ CONFIRMED
Late or non-delivery of any Part XII document	Not applicable	TZS 70,000 per month or part of a month	Schedule item 15(iv)	✓ CONFIRMED

NOTE

A branch pays TZS 600,000 to file each balance sheet and TZS 70,000 a month for late documents, against TZS 22,000 and TZS 2,500 for a locally incorporated subsidiary.

SOURCE OF RECORD: BRELA COMPANIES FEES SCHEDULE, ITEM 15, UNDER COMPANIES ACT CAP. 212 R.E. 2023, S.458 AND PART XII.

BUSINESS NAMES (JINA LA BIASHARA): CITIZENS ONLY

BRELA registers business names only for Tanzanian citizens aged 18 or over holding a NIDA number. A foreign investor trades through a company.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Application to register a business name	TZS 15,000	Not available to non-citizens	Cap. 213; GN 127 of 2014, Sch. 2 item 1	✓ CONFIRMED
Annual maintenance fee	TZS 5,000 a year	Not available to non-citizens	GN 127 of 2014, Sch. 2 item 9	✓ CONFIRMED
Alteration of registered particulars	TZS 15,000	Not available to non-citizens	GN 127 of 2014, Sch. 2 item 2	✓ CONFIRMED
Notice of cessation of business	TZS 10,000	Not available to non-citizens	GN 127 of 2014, Sch. 2 item 6	✓ CONFIRMED

CONSTITUTION FILING
TZS 2,000,000
Paid once on registration of the branch.

ACCOUNTS FILING
TZS 600,000
Each balance sheet lodged.

LATE PENALTY
TZS 70,000 per month or part of a month
Any Part XII document.

BUSINESS NAMES (JINA LA BIASHARA): CITIZENS ONLY · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Application made out of time, in addition to the normal fee	TZS 1,000 per month or part of a month	Same as citizen	GN 127 of 2014, Sch. 2 item 8	✓ CONFIRMED
Duplicate certificate of any registration	TZS 15,000	Same as citizen	GN 127 of 2014, Sch. 2 item 7	✓ CONFIRMED
Inspection of the register	TZS 2,000	Same as citizen	GN 127 of 2014, Sch. 2 item 3	✓ CONFIRMED
Uncertified copy or extract	TZS 3,000 per page	Same as citizen	GN 127 of 2014, Sch. 2 item 4	✓ CONFIRMED
Certifying any document or extract	TZS 4,000	Same as citizen	GN 127 of 2014, Sch. 2 item 5	✓ CONFIRMED

NOTE

The late fee applies to a late annual maintenance payment or a late alteration filing, month by month.

SOURCE OF RECORD: BRELA; BUSINESS NAMES (REGISTRATION) ACT CAP. 213; BUSINESS NAMES (REGISTRATION) RULES 2014, GN 127 OF 2014, SECOND SCHEDULE.

NOTARY PUBLIC AND COMMISSIONER FOR OATHS FEES

Maximum fees a private notary public or commissioner for oaths may charge. They are paid to the practitioner, not to Government.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Notarial attestation of a signature	TZS 20,000	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED
Certified copy of a document, up to 100 words	TZS 20,000, plus TZS 5,000 per extra 100 words	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED
Affidavit sworn before a commissioner for oaths	TZS 10,000	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED
Exhibit to an affidavit	TZS 5,000	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED
Attendance out of office	TZS 50,000	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED

ATTESTATION
TZS 20,000
Notary attesting one signature.

AFFIDAVIT
TZS 10,000
Commissioner for oaths, each affidavit.

EXHIBIT
TZS 5,000
Each exhibit annexed.

NOTARY PUBLIC AND COMMISSIONER FOR OATHS FEES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Noting a protest	TZS 100,000	Cap. 12, First Sch. (GN 308 of 2014)	✓ CONFIRMED

SOURCE OF RECORD: NOTARIES PUBLIC AND COMMISSIONERS FOR OATHS ACT CAP. 12, FIRST SCHEDULE AS SUBSTITUTED BY GN 308 OF 2014.

WORKED EXAMPLE: TWO-SHAREHOLDER PRIVATE COMPANY

Two shareholders incorporate a private company limited by shares with nominal share capital of TZS 1,000,000.

BRELA name reservation	✓ CONFIRMED	TZS 50,000
BRELA registration, capital over TZS 20,000 up to TZS 1,000,000	✓ CONFIRMED	TZS 95,000
TRA stamp duty on the memorandum of association	✓ CONFIRMED	TZS 10,000
TRA stamp duty on the articles of association	✓ CONFIRMED	TZS 10,000
Commissioner for oaths, declaration of compliance (maximum)	✓ CONFIRMED	TZS 10,000
Total statutory charges		**TZS 175,000**

Government fees and the statutory maximum for one sworn declaration only. Excludes professional drafting fees, the first annual return (TZS 22,000), later beneficial ownership filings, business licence, TRA and sector registrations.

QUESTIONS READERS ASK

Q Do foreigners pay higher government fees than citizens in Tanzania?

Only where the instrument prints a separate foreign row. BRELA company fees are the same for every owner. The business licence Schedule charges foreign-owned businesses in USD, for example USD 2,000 for a business consultancy against TZS 200,000, and permits apply to non-citizens only.

Q Which government fees are charged in US dollars and which in shillings?

The currency is the one the instrument states. Work permits (USD 1,000 Class A), residence permits, visas and foreign-owned business licence rows are in USD. BRELA, RITA, TRA, council, land and TISEZA fees are in TZS; TANAPA now prices its 2026/27 tariff in TZS.

Q Are the BRELA fees on older websites, with a TZS 440,000 top band, still valid?

No. The TZS 440,000 top band belonged to the four-band table in GN 126 of 2014. BRELA's current schedule has nine bands from TZS 95,000 to TZS 1,000,000 for share capital over TZS 10 billion, and the current schedule governs.

Q How much does it cost to register a branch of a foreign company?

A foreign company registering a place of business under Part XII of the Companies Act Cap. 212 R.E. 2023 pays TZS 2,000,000 to file its certified constitution and TZS 600,000 for each other document, including the balance sheet. Late documents cost TZS 70,000 a month.

WHO PAYS

The applicant or its agent pays BRELA; stamp duty on the memorandum is paid to TRA

HOW IT IS PAID

BRELA ORS (ors.brela.go.tz) issues a GePG control number (namba ya malipo); TZS by mobile money or bank

WHEN

Paid before BRELA processes the application; annual return and maintenance fees recur every year

HOW MUCH IS A BUSINESS LICENCE IN TANZANIA?

02

BRELA AND COUNCILS · CAP. 101 R.E. 2023

THE SHORT ANSWER

A business licence (leseni ya biashara) in Tanzania costs from TZS 5,000 for a village trade to TZS 1,000,000 for banking, shipping or electricity. The Business Licensing Act, Cap. 101 R.E. 2023 sets the fee by activity and location, not capital. Foreign-owned rows run to USD 20,000 for contractors. Class A licences are paid to BRELA on TNBP, Class B licences to the council on TAUSI, each valid 12 months.

RETAIL SHOP, CITY

TZS 70,000

Class B, paid to the council; TZS 40,000 for each branch.

CONSULTANCY, FOREIGN

USD 2,000

Company over 50% foreign owned; USD 1,000 for each branch.

LATE RENEWAL

25%

Of the unpaid fee once the 21-day grace after expiry has passed.

QUESTIONS PEOPLE ASK

Q What is the business licence fee for a foreign-owned company in Tanzania?

A company more than 50% held by non-citizens pays the USD row where the Cap. 101 Schedule prints one: USD 2,000 head office and USD 1,000 a branch for business consultancy, up to USD 20,000 for building contractors. Otherwise the TZS row applies.

Q What is the difference between a Class A and a Class B business licence?

Class A covers Part A activities of a national or international nature, such as banking, shipping, importing and tourism, paid to BRELA on TNBP. Class B covers Part B activities, such as retail, professions and contractors, paid to the council on TAUSI.

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

MORE QUESTIONS PEOPLE ASK

Q Does the business licence fee depend on capital?

No. The Cap. 101 Schedule sets the fee by activity and location tier: City or Municipal, District or town, minor settlement, village. Capital drives the BRELA company registration fee and the Cap. 46 industrial licence, not the business licence.

Q Is a TRA tax clearance needed for a business licence?

Yes, at renewal. Cap. 101 s.13(3) requires a TRA tax clearance certificate with every renewal application, and s.14(e) bars a licence without it. A first application needs a TIN. TRA charges no fee for either.

Q What is the penalty for renewing a business licence late?

After the 21-day grace from expiry, the licensing authority adds 25% of the unpaid fee, plus 2 percentage points for each further 30 days (Cap. 101 s.11). Trading unlicensed carries a fine up to TZS 500,000 for Class A or TZS 300,000 for Class B.

Q Leseni ya biashara ni shilingi ngapi kwa halmashauri?

The council (halmashauri) bills Class B fees by tier. A retail shop pays TZS 70,000 in a city or municipality, TZS 50,000 in a district, TZS 20,000 in a minor settlement and TZS 8,000 in a village, with a lower fee for each branch.

HOW THE LICENCE FEE IS SET

The Schedule to the Business Licensing Act, Cap. 101 R.E. 2023 prints one fee per activity, in two columns: the principal licence for the head office and a subsidiary licence for each further place of business. Capital plays no part. Part A activities of a national or international nature take a Class A licence from BRELA; Part B activities take a Class B licence from the city, municipal, town or district council, and premises in a village pay the Village Council. The Finance Acts 2024, 2025 and 2026 left the Schedule unchanged.

Where a row is tiered by location, four tiers apply: City or Municipal; District or town (the district headquarters); minor settlement; village. A row with no tier carries one fee in every location. A business run at two places needs a licence for each; one licence covers auxiliary business at the same premises (s.5).

WHO COLLECTS THE FEE AND WHO PAYS IN USD

Payee follows the Schedule Part; the USD column follows ownership, and only where the Schedule prints a foreign-owned row.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Fee collector	Part A: BRELA. Part B: the council. Premises in a village: the Village Council	Same as citizen	Cap. 101 R.E. 2023 s.9, s. 8(4)	✓ CONFIRMED

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

WHO COLLECTS THE FEE AND WHO PAYS IN USD · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Each additional place of business (subsidiary licence)	Column IV subsidiary fee per extra place; Column III principal fee once	Same as citizen	Cap. 101 R.E. 2023 s. 4(2), s.2	✓ CONFIRMED
Foreign owned: who pays the USD row	TZS row	USD row where printed: more than 50% of shares held by non-citizens; foreign company or partnership	Cap. 101 R.E. 2023 s.2 (Act No. 12 of 2023 s.4)	✓ CONFIRMED
Farming, livestock, own farm produce, licensed miners and trophy dealers	No business licence and no fee	Same as citizen	Cap. 101 R.E. 2023 s. 3(1), (2), (6)	✓ CONFIRMED

NOTE

A foreign-owned person is a non-citizen individual, a company incorporated abroad, a Tanzanian company more than 50% held by non-citizens, or a partnership under non-citizen control. Where no foreign-owned row is printed, the TZS row applies.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023 SS.2, 3, 4, 8, 9; WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) ACT NO. 12 OF 2023.

ACTIVITIES RESERVED TO CITIZENS: GN 487A OF 2025

Since 28 July 2025 no licensing authority may issue or renew a licence for a non-citizen in these 15 activities, whatever the USD column prints. Wholesale centres for local producers are also excepted.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Wholesale and retail sale of goods (supermarkets and specialised outlets excepted)	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. item 1	✓ CONFIRMED
Mobile money transfers; repair of mobile phones and electronic devices	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 2, 3	✓ CONFIRMED
Salons (except in a hotel or for tourism); home, office and environmental cleaning	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 4, 5	✓ CONFIRMED

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

ACTIVITIES RESERVED TO CITIZENS: GN 487A OF 2025 · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Small-scale mining; micro and small industries; on-farm crop purchasing	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 6, 13, 15	✓ CONFIRMED
Domestic postal and parcel delivery; domestic tour guiding	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 7, 8	✓ CONFIRMED
Radio and television; museums or curio shops	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 9, 10	✓ CONFIRMED
Brokerage or agency in businesses and real estate; clearing and forwarding	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. items 11, 12	✓ CONFIRMED
Gambling machines outside casino premises	Schedule fee applies	Not open to non-citizens (GN 487A of 2025)	GN 487A of 2025, Sch. item 14	✓ CONFIRMED
Non-citizen already licensed for a reserved activity on 28 July 2025	Not applicable	Continues to licence expiry; no renewal	GN 487A of 2025 paras 3(2), 4	✓ CONFIRMED
Non-citizen carrying on a reserved activity	Not applicable	Fine not less than TZS 10,000,000 or up to 6 months; visa and residence permit revoked	GN 487A of 2025 para 3(3)(a)	✓ CONFIRMED
Citizen who assists or aids a non-citizen in a reserved activity	Fine TZS 5,000,000 or up to 3 months	Not applicable	GN 487A of 2025 para 3(3)(b)	✓ CONFIRMED

NOTE

The Order binds non-citizens as defined in the Tanzania Citizenship Act, Cap. 357, and was made under Cap. 101 s.14A (Finance Act 2025 s.23). Licensing authorities apply it at issue and at every renewal.

SOURCE OF RECORD: BUSINESS LICENSING (PROHIBITION OF BUSINESS ACTIVITIES TO NON-CITIZENS) ORDER, GN 487A OF 2025; CAP. 101 R.E. 2023 S.14A.

APPLYING FOR AND PAYING THE LICENCE

01 **Fix the Schedule row**

Match the activity to a Part A or Part B row and its location tier, confirm ownership (TZS or USD row), confirm the activity is not reserved, and obtain any sector permit first (s.14(b)).

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

02 **Apply on TNBP or TAUSI**

Class A on the Tanzania National Business Portal (www.business.go.tz); Class B on TAUSI (tausi.tamisemi.go.tz), with an account opened on the NIDA number and the business TIN linked by letter to the council.

03 **Pay against a control number**

After approval the authority issues a GePG control number (namba ya malipo), paid by bank or mobile money in the Schedule currency. One to three years may be paid at once.

04 **Receive the licence**

BRELA issues a Class A licence within one working day of payment. A refusal is given in writing with reasons within 14 days of receipt (GN 626 of 2023 reg 4).

05 **Renew within 21 days of expiry**

The licence runs 12 months from issue. Renewal goes to the issuing authority with a TRA tax clearance certificate; after 21 days the 25% late penalty applies.

AGENCY AND BROKING (PART A ITEMS 1 AND 2)

Agents and brokers pay BRELA; air charter, shipping, insurance, stock exchange and shipping brokers carry a USD row.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Commission agent	TZS 300,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Travel agent	TZS 200,000	TZS 200,000	Not open to non-citizens (GN 38 of 2025)	✓ CONFIRMED
Air charter agent (printed 'Air Chatter Agent')	TZS 300,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Shipping agent	TZS 1,000,000	TZS 400,000	USD 10,000 / USD 6,000	✓ CONFIRMED
Any other agent	TZS 200,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025) (Schedule prints USD 2,000 / USD 1,000)	✓ CONFIRMED
Insurance broker	TZS 200,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Stock exchange broker	TZS 500,000	TZS 300,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Shipping broker	TZS 1,000,000	TZS 600,000	USD 5,000 / USD 3,000	✓ CONFIRMED

SHIPPING AGENT
TZS 1,000,000
Highest agency fee; USD 10,000 where foreign owned.

COMMISSION AGENT
TZS 300,000
Head office; TZS 200,000 for each branch.

COURT BROKER, CITY
TZS 400,000
Falls to TZS 200,000 in a town or district.

AGENCY AND BROKING (PART A ITEMS 1 AND 2) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Trade broker (printed 'Tide Broker')	TZS 400,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Court broker, City (printed on the item line, above the tiers)	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Court broker, Municipality	TZS 300,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Court broker, Town or District	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Court broker, any other place	TZS 200,000	TZS 200,000	Same as citizen	✓ CONFIRMED

NOTE

GN 487A of 2025 item 11 reserves brokerage or agency in businesses and real estate to citizens. The MNRT travel agency licence is for citizens only (GN 38 of 2025). Printed 'Air Chatter' and 'Tide Broker' read as air charter and trade broker.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

BANKING AND FINANCE (PART A ITEMS 3 AND 4)

Banks and bureaux de change carry USD rows; the other finance lines charge one TZS fee to every owner.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Banking service	TZS 1,000,000	TZS 600,000	USD 5,000 / USD 3,200	✓ CONFIRMED
Bureau de change	TZS 600,000	TZS 400,000	USD 3,000 / USD 1,000	✓ CONFIRMED
Co-operative bank	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Capital markets and stock exchange	TZS 500,000	TZS 300,000	Same as citizen	✓ CONFIRMED
Social security provider	TZS 1,000,000	TZS 600,000	Same as citizen	✓ CONFIRMED
Mortgage and hire purchase	TZS 600,000	TZS 400,000	Same as citizen	✓ CONFIRMED
Mortgage and hire purchase, micro-enterprise schemes	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Credit card management	TZS 400,000	TZS 300,000	Same as citizen	✓ CONFIRMED

BANK, FOREIGN OWNED

USD 5,000

Head office; USD 3,200 for each branch.

BUREAU DE CHANGE

TZS 600,000

Citizen head office; USD 3,000 where foreign owned.

MICRO FINANCING

TZS 600,000

Head office; TZS 400,000 for each branch.

BANKING AND FINANCE (PART A ITEMS 3 AND 4) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Micro financing investments	TZS 600,000	TZS 400,000	Same as citizen	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

CLEARING, CARGO AND SHIPPING (PART A ITEMS 5 TO 7)

Clearing and forwarding is reserved to citizens; cargo inspection, valuation, superintendence and handling carry USD rows.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Clearing and forwarding	TZS 400,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Freight forwarding	TZS 300,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Warehousing (Class B, Part B item 1, paid to the council)	TZS 300,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Pre-shipment inspection	TZS 300,000	TZS 200,000	USD 3,000 / USD 2,000	✓ CONFIRMED
Cargo valuation or survey	TZS 400,000	TZS 400,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Cargo sourcing	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Cargo superintendence	TZS 400,000	TZS 400,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Cargo handling	TZS 1,000,000	TZS 800,000	USD 5,000 / USD 3,000	✓ CONFIRMED
Harbour or airport management	TZS 1,000,000	TZS 800,000	USD 4,000 / USD 2,000	✓ CONFIRMED
Miscellaneous port services	TZS 200,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Ship chandelling	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Maritime transportation	TZS 600,000	TZS 300,000	Same as citizen	✓ CONFIRMED
Shipping protective or ship charter	TZS 800,000	TZS 600,000	Same as citizen	✓ CONFIRMED
Stevedoring, lighterage and bagging, Dar es Salaam Port	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED

CLEARING AND FORWARDING
TZS 400,000
Citizens only; TZS 200,000 for each branch.

CARGO HANDLING
TZS 1,000,000
USD 5,000 / USD 3,000 where foreign owned.

STEVEDORING, DAR
TZS 300,000
Outports pay TZS 200,000.

CLEARING, CARGO AND SHIPPING (PART A ITEMS 5 TO 7) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Stevedoring, lighterage and bagging, Tanga, Mtwara, Lindi, Mafia, Lake Victoria	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED

NOTE

The Schedule prints USD 2,000 / USD 1,000 for a foreign-owned freight forwarder; GN 487A item 12 closes the activity to non-citizens. Harbour management prints '4,000/= USD', read as USD 4,000; 'Lighter rage' reads lighterage.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

INSURANCE, ESTATE AND REPRESENTATION (PART A ITEMS 8 TO 11)

Insurers pay the highest USD rows in Part A; estate agency is reserved to citizens.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
General insurance and assurance	TZS 1,000,000	TZS 800,000	USD 10,000 / USD 4,000	✓ CONFIRMED
Underwriting and loss assessment	TZS 600,000	TZS 300,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Re-assurance and endowment	TZS 800,000	TZS 400,000	USD 10,000 / USD 4,000	✓ CONFIRMED
Manufacturers' representative, franchise holder	TZS 500,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Sole distributor or supplier	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Real estate	TZS 600,000	TZS 400,000	USD 2,000 / USD 1,000	✓ CONFIRMED
Property management	TZS 500,000	TZS 300,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Estate agent	TZS 400,000	TZS 300,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Property development	TZS 400,000	TZS 200,000	USD 2,000 / USD 1,000	✓ CONFIRMED

GENERAL INSURANCE
USD 10,000
Foreign-owned head office; USD 4,000 a branch.

REAL ESTATE
TZS 600,000
USD 2,000 / USD 1,000 where foreign owned.

ESTATE AGENT
TZS 400,000
Citizens only under GN 487A item 11.

INSURANCE, ESTATE AND REPRESENTATION (PART A ITEMS 8 TO 11) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Commercial traveller	TZS 400,000	TZS 400,000	Same as citizen	✓ CONFIRMED

NOTE

The general insurance foreign branch fee is printed '4,000/=' and reads USD 4,000. The Schedule prints USD 1,000 / USD 500 for a foreign-owned estate agent; GN 487A item 11 closes the activity to non-citizens.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

POST, ENERGY AND TELECOMS (PART A ITEMS 12 TO 14)

Postal fees fall by location; energy and telecoms operators carry USD rows; telecoms in rural districts pay a quarter.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Postal services, headquarters	TZS 300,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Postal services, Municipal or HQs (printed 'Municipal/IIQS')	TZS 200,000	TZS 100,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Postal services, Town or District	TZS 100,000	TZS 50,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Postal services, rural	NIL	Blank in the Schedule	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Courier or mailing agent	TZS 400,000	TZS 400,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Expedited mail service	TZS 400,000	TZS 400,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Urban water supply	TZS 200,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Electricity production or distribution	TZS 1,000,000	TZS 600,000	USD 5,000 / USD 2,000	✓ CONFIRMED
Refining of crude oil	TZS 600,000	TZS 400,000	Same as citizen	✓ CONFIRMED
Marine and aviation fuel supply	TZS 500,000	TZS 400,000	USD 3,000 / USD 1,500	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 1,000,000
Electricity production or distribution.

LOWEST ON THIS PAGE
TZS 100,000
Postal services, Town or District.

LINES ON THIS PAGE
11
Each read against its source of record.

POST, ENERGY AND TELECOMS (PART A ITEMS 12 TO 14) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Production and distribution of gas products	TZS 500,000	TZS 300,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Internet service provider	TZS 600,000	TZS 400,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Internet service provider agent	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Internet surfing or café	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Telecom services: fax, email and phones	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Selling telecom accessories	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Cellular telephone operator	TZS 600,000	TZS 400,000	USD 5,000 / USD 2,000	✓ CONFIRMED
Payphone operator	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Any telecom line above, in rural districts and villages	25% of the respective fee	25% of the respective fee	Same as citizen	✓ CONFIRMED
Attended telephone officers (Class B, Part B item 2, paid to the council)	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED

NOTE

The Schedule prints USD 3,000 / USD 1,500 (courier) and USD 2,000 / USD 1,000 (expedited mail) for foreign owners; GN 487A item 7 reserves domestic postal and parcel delivery to citizens. Items 2 and 3 reserve mobile money transfers and phone repair.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

TRANSPORT, MEDIA AND MANUFACTURING (PART A ITEMS 15 TO 17)

Rail and air carriers carry USD rows; medium and large industry pay one fee for the head office and each plant.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Railway transport of passengers and goods	TZS 500,000	TZS 80,000	USD 5,000 / USD 2,000	✓ CONFIRMED
Air transport of passengers and goods	TZS 400,000	TZS 200,000	USD 2,000 / USD 1,500	✓ CONFIRMED

RAILWAYS
TZS 500,000
Head office; TZS 80,000 for each branch.

LARGE INDUSTRY
TZS 600,000
Same figure for each further plant.

RADIO AND TELEVISION
TZS 400,000
Citizens only under GN 487A item 9.

TRANSPORT, MEDIA AND MANUFACTURING (PART A ITEMS 15 TO 17) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Radio and television	TZS 400,000	TZS 300,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Broadcasting television provider	TZS 400,000	TZS 250,000	Same as citizen	✓ CONFIRMED
Radio or television transmission station	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Medium scale industry	TZS 400,000	TZS 400,000	Same as citizen	✓ CONFIRMED
Large scale industry	TZS 600,000	TZS 600,000	Same as citizen	✓ CONFIRMED

NOTE

The railway figures sit one ruled row above ‘By Railways, 1. Local’ in R.E. 2023 and read as the railway row. Small scale industry moved to Part B item 3. GN 487A item 9 reserves establishing or operating radio and television.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

HUNTING, GAMING AND TOURISM (PART A ITEMS 18 TO 20)

Hunting and casinos are billed in USD to every owner; hotels and camps add a per-room charge.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Hunting	USD 1,000	USD 1,000	USD 3,000 / USD 3,000	✓ CONFIRMED
Professional hunter	USD 1,000	USD 1,000	USD 3,000 / USD 3,000	✓ CONFIRMED
Casino, City of Dar es Salaam	USD 40,000	USD 40,000	Same as citizen	✓ CONFIRMED
Casino, other towns	USD 15,000	USD 15,000	Same as citizen	✓ CONFIRMED
Slot machines, per station	TZS 300,000	TZS 150,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Night club	TZS 500,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Tourist hotel	TZS 150,000 plus TZS 2,000 per bedroom	TZS 150,000 plus TZS 2,000 per bedroom	Same as citizen	✓ CONFIRMED

CASINO, DAR ES SALAAM
USD 40,000
Every owner; USD 15,000 in other towns.

TOURIST OPERATOR
TZS 200,000
USD 1,000 / USD 1,000 where foreign owned.

TOURIST HOTEL
TZS 150,000
Plus TZS 2,000 per bedroom.

HUNTING, GAMING AND TOURISM (PART A ITEMS 18 TO 20) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Lodge	TZS 150,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Camp	TZS 100,000 plus TZS 3,000 per hut or cottage	TZS 100,000 plus TZS 3,000 per hut or cottage	Same as citizen	✓ CONFIRMED
Tourist operator	TZS 200,000	TZS 200,000	USD 1,000 / USD 1,000	✓ CONFIRMED

NOTE

The citizen hunting rows are printed in USD. The Schedule prints USD 1,000 / USD 800 for foreign-owned slot machines; GN 487A item 14 reserves gambling machines outside casino premises, and item 8 reserves domestic tour guiding.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

EXPORT, IMPORT AND DEALERSHIP (PART A ITEMS 21 TO 23)

Exporters and importers pay one TZS fee whatever the ownership; only explosives dealers carry a USD row.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Export of cattle	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Export of other livestock	TZS 250,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Export of raw material	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Export of agriculture goods	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Export of finished goods and other commodities	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Transit trade	TZS 300,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Importation of merchandise	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Motor vehicle dealership or franchise	TZS 400,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Motor vehicle assembling	TZS 500,000	TZS 300,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 500,000
Motor vehicle assembling.

LOWEST ON THIS PAGE
TZS 100,000
Camp.

LINES ON THIS PAGE
12
Each read against its source of record.

EXPORT, IMPORT AND DEALERSHIP (PART A ITEMS 21 TO 23) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Dealer in broadcasting apparatus	TZS 400,000	TZS 300,000	Same as citizen	✓ CONFIRMED
Dealer in arms and ammunition	TZS 1,000,000	TZS 500,000	Same as citizen	✓ CONFIRMED
Dealer in explosives for mining	TZS 1,000,000	TZS 500,000	USD 5,000 / USD 3,000	✓ CONFIRMED

NOTE

GN 487A of 2025 item 13 reserves on-farm crop purchasing to citizens; an export licence does not open buying at the farm gate to a non-citizen.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

GENERAL TRADING, CLASS A (PART A ITEM 24)

Two trading lines sit in Part A and are paid to BRELA; the gold and silver line is tiered by location.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Dispensary, health centre and laboratory clinic	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Silver and gold smith or dealer, City or Municipal	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Silver and gold smith or dealer, District or town	TZS 250,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Silver and gold smith or dealer, minor settlement and village	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED

NOTE

The dispensary row is printed in both Part A item 24(1) and Part B item 10(1) at the same figures.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

GOLD DEALER, CITY
TZS 300,000
Head office; TZS 200,000 for each branch.

GOLD DEALER, VILLAGE
TZS 100,000
Minor settlement and village tier.

DISPENSARY
TZS 80,000
Printed again in Part B item 10(1).

ANY OTHER BUSINESS, CLASS A (PART A ITEM 26)

A national or international activity with no named row takes this line from BRELA.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Any other business of a national or international nature	TZS 200,000	TZS 100,000	USD 2,000 / USD 1,000	✓ CONFIRMED

NOTE

This is item 26; item 25 is the Class A duplicate licence.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART A (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO BRELA.

SMALL INDUSTRY AND ENTERTAINMENT HALLS (PART B ITEMS 3, 4)

Both lines are Class B, paid to the council; small industry is reserved to citizens.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Small scale industry	TZS 100,000	TZS 50,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Entertainment halls	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

CATERING AND HOTELS (PART B ITEM 5)

Non-tourist hotels and lodging houses add a per-bedroom charge; catering carries one fee in every location.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Non-tourist hotel	TZS 80,000 plus TZS 2,000 per bedroom	TZS 80,000 plus TZS 2,000 per bedroom	Same as citizen	✓ CONFIRMED
Lodging house	TZS 100,000 plus TZS 2,000 per bedroom	TZS 100,000 plus TZS 2,000 per bedroom	Same as citizen	✓ CONFIRMED

CITIZEN HEAD OFFICE
TZS 200,000
Paid to BRELA through TNBP.

CITIZEN BRANCH
TZS 100,000
For each further place of business.

FOREIGN OWNED
USD 2,000
Head office; USD 1,000 for each branch.

CATERING AND HOTELS (PART B ITEM 5) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Catering services, take away	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Catering services, mobile catering	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED

NOTE

The Schedule has no restaurant row. Councils bill a restaurant under take-away catering or the tea room line in Part B item 10.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

REGIONAL TRADING AND COOPERATIVES (PART B ITEMS 6, 7)

Regional trading companies pay by location; cooperative societies pay one fee everywhere.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Regional trading company, City, Municipal or town	TZS 100,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Regional trading company, District	TZS 50,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Cooperative society	TZS 40,000	TZS 20,000	Same as citizen	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

BUILDING CONTRACTORS (PART B ITEM 8)

Citizen contractors pay by registration class; every foreign-owned contractor pays one USD rate whatever the class.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Building society	TZS 100,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Contractor Class I	TZS 1,000,000	TZS 800,000	USD 20,000 / USD 10,000	✓ CONFIRMED
Contractor Class II	TZS 800,000	TZS 750,000	USD 20,000 / USD 10,000	✓ CONFIRMED

REGIONAL TRADER, CITY
TZS 100,000
Same figure for each branch.

REGIONAL TRADER, DISTRICT
TZS 50,000
Same figure for each branch.

COOPERATIVE SOCIETY
TZS 40,000
Head office; TZS 20,000 for each branch.

BUILDING CONTRACTORS (PART B ITEM 8) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Contractor Class III	TZS 700,000	TZS 700,000	USD 20,000 / USD 10,000	✓ CONFIRMED
Contractor Class IV	TZS 650,000	TZS 650,000	USD 20,000 / USD 10,000	✓ CONFIRMED
Contractor Class V	TZS 500,000	TZS 500,000	USD 20,000 / USD 10,000	✓ CONFIRMED
Contractor Class VI	TZS 400,000	TZS 400,000	USD 20,000 / USD 10,000	✓ CONFIRMED
Contractor Class VII (printed 'Class VIII')	TZS 300,000	TZS 200,000	USD 20,000 / USD 10,000	✓ CONFIRMED
All foreign-owned contractors, every class	USD 20,000	USD 10,000	USD 20,000 / USD 10,000	✓ CONFIRMED

NOTE

The Schedule runs Class I to Class VI, then prints 'Class VIII'; with no Class VII printed, the row reads as Class VII.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

SPECIFIED PROFESSIONS (PART B ITEM 9)

Professional firms pay the council; every profession carries a USD row for foreign owners.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Business consultancy	TZS 200,000	TZS 200,000	USD 2,000 / USD 1,000	✓ CONFIRMED
Lawyer	TZS 300,000	TZS 200,000	USD 5,000 / USD 2,500	✓ CONFIRMED
Tax practitioner	TZS 300,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Quantity surveyor	TZS 300,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Engineer	TZS 300,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Auditor or accountant	TZS 300,000	TZS 200,000	USD 3,000 / USD 1,500	✓ CONFIRMED
Medical practitioner	TZS 150,000	TZS 150,000	USD 1,000 / USD 1,000	✓ CONFIRMED
Any other consultancy	TZS 200,000	TZS 100,000	USD 3,000 / USD 2,000	✓ CONFIRMED

LAW FIRM, FOREIGN

USD 5,000

Highest profession row; USD 2,500 a branch.

AUDIT FIRM

TZS 300,000

Citizen head office; TZS 200,000 a branch.

BUSINESS CONSULTANCY

TZS 200,000

USD 2,000 / USD 1,000 where foreign owned.

SPECIFIED PROFESSIONS (PART B ITEM 9) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Professional employed by government, a parastatal, a religious body or a private firm	NIL	NIL	Same as citizen	✓ CONFIRMED

NOTE

The engineer foreign branch fee is printed '1,500/=' and reads USD 1,500; the auditor fee is printed '300,000='. No profession is on the GN 487A list.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

GENERAL TRADING BY PRODUCT LINE (PART B ITEM 10)

Council-licensed trades priced by product line and location tier; a pharmacy, school or hospital pays one fee everywhere.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Dispensary, health centre and laboratory clinic	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Hospital	TZS 150,000	TZS 100,000	USD 1,000 / USD 1,000	✓ CONFIRMED
Medicines retail, Part I poison shop (pharmacy)	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Medicines retail, Part II poison shop (duka la dawa)	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Hardware and building materials retail, City or Municipal	TZS 200,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Hardware and building materials retail, District	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Hardware and building materials retail, minor settlement and village	TZS 60,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Workshop and garage, City or Municipal	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Workshop and garage, District	TZS 120,000	TZS 100,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 200,000
Medicines retail, Part I poison shop.

LOWEST ON THIS PAGE
TZS 60,000
A fee printed on this page.

LINES ON THIS PAGE
10
Each read against its source of record.

GENERAL TRADING BY PRODUCT LINE (PART B ITEM 10) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Workshop and garage, minor settlement	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Workshop and garage, village	TZS 30,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Bakery, City or Municipal	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Bakery, District	TZS 80,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Bakery, minor settlement and village	TZS 30,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Timber and furniture retail, City or Municipal	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Timber and furniture retail, District or town	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Bookstore and stationery retail, City or Municipal	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Bookstore and stationery retail, District or town	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Bookstore and stationery retail, minor settlement and village	TZS 20,000	TZS 20,000	Same as citizen	✓ CONFIRMED
Flour or oil milling, City or Municipal	TZS 50,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Flour or oil milling, District or town	TZS 30,000	TZS 20,000	Same as citizen	✓ CONFIRMED
Flour or oil milling, minor settlement and village	TZS 20,000	TZS 15,000	Same as citizen	✓ CONFIRMED
Livestock trading, City or Municipal	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Livestock trading, District or town	TZS 80,000	TZS 40,000	Same as citizen	✓ CONFIRMED
Livestock trading, minor settlement and village	TZS 25,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Butcher, City or Municipal	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Butcher, District or town	TZS 60,000	TZS 40,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 200,000
Timber and furniture retail, City or Municipal.

LOWEST ON THIS PAGE
TZS 20,000
Bookstore and stationery retail, minor settlement and village.

LINES ON THIS PAGE
18
Each read against its source of record.

GENERAL TRADING BY PRODUCT LINE (PART B ITEM 10) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Butcher, minor settlement and village	TZS 10,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Printing and publishing, City or Municipal	TZS 400,000	TZS 250,000	Same as citizen	✓ CONFIRMED
Printing and publishing, District	TZS 250,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Printing and publishing, minor settlement and village	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Petrol and filling station, City or Municipal	TZS 200,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Petrol and filling station, District	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Petrol and filling station, minor settlement and village	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Kiosk or grocery, City or Municipal	TZS 60,000	TZS 40,000	Same as citizen	✓ CONFIRMED
Kiosk or grocery, District	TZS 40,000	TZS 20,000	Same as citizen	✓ CONFIRMED
Kiosk or grocery, minor settlement and village	TZS 10,000	TZS 5,000	Same as citizen	✓ CONFIRMED
Hair salon or barber shop, City or Municipal	TZS 40,000	TZS 20,000	Not open to non-citizens (GN 487A of 2025), except in a hotel or for tourism	✓ CONFIRMED
Hair salon or barber shop, District	TZS 20,000	TZS 10,000	Not open to non-citizens (GN 487A of 2025), except in a hotel or for tourism	✓ CONFIRMED
Hair salon or barber shop, minor settlement and village	TZS 5,000	TZS 5,000	Not open to non-citizens (GN 487A of 2025), except in a hotel or for tourism	✓ CONFIRMED
Beauty clinic machinery and tools, City or Municipal	TZS 40,000	TZS 20,000	Same as citizen	✓ CONFIRMED
Beauty clinic machinery and tools, District	TZS 30,000	TZS 15,000	Same as citizen	✓ CONFIRMED
Beauty clinic machinery and tools, minor settlement and village	TZS 10,000	TZS 5,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 400,000
Printing and publishing, City or Municipal.

LOWEST ON THIS PAGE
TZS 5,000
Hair salon or barber shop, minor settlement and village.

LINES ON THIS PAGE
16
Each read against its source of record.

GENERAL TRADING BY PRODUCT LINE (PART B ITEM 10) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Machinery tools, City or Municipal	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Machinery tools, District	TZS 200,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Machinery tools, minor settlement and village	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Motor oils and lubricants, City or Municipal	TZS 120,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Motor oils and lubricants, District	TZS 100,000	TZS 80,000	Same as citizen	✓ CONFIRMED
Motor oils and lubricants, minor settlement and village	TZS 50,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Selling fish, City or Municipal	TZS 40,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Selling fish, District	TZS 30,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Selling fish, minor settlement and village	TZS 10,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Tea room, City or Municipal	TZS 50,000	TZS 40,000	Same as citizen	✓ CONFIRMED
Tea room, District	TZS 25,000	TZS 15,000	Same as citizen	✓ CONFIRMED
Tea room, minor settlement and village	TZS 5,000	TZS 5,000	Same as citizen	✓ CONFIRMED
Second-hand clothes and shoes (mitumba), wholesale	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Mitumba, sub-wholesale	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Mitumba retail, City or Municipal	TZS 50,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Mitumba retail, District	TZS 15,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Mitumba retail, minor settlement and village	TZS 5,000	TZS 0	Same as citizen	✓ CONFIRMED
Private primary school	TZS 300,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Private secondary school or college	TZS 500,000	TZS 250,000	Same as citizen	✓ CONFIRMED
New shoes, wholesale	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 500,000
Private secondary school or college.

LOWEST ON THIS PAGE
TZS 5,000
Tea room, minor settlement and village.

LINES ON THIS PAGE
20
Each read against its source of record.

GENERAL TRADING BY PRODUCT LINE (PART B ITEM 10) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
New shoes, sub-wholesale	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED
New shoes retail, City or Municipal	TZS 100,000	TZS 60,000	Same as citizen	✓ CONFIRMED
New shoes retail, District	TZS 80,000	TZS 40,000	Same as citizen	✓ CONFIRMED
New shoes retail, minor settlement and village	TZS 20,000	TZS 10,000	Same as citizen	✓ CONFIRMED

NOTE

GN 487A item 1 closes wholesale and retail sale of goods to non-citizens except supermarkets, specialised product outlets and wholesale centres for local producers. Printed forms read as: 'Minot settlement', 'Second based clothes', 'Collages'. Workshop tier (c) is printed across two rows: minor settlement and village.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

AUCTIONEERS (PART B ITEM 11)

One council fee for an auctioneer in every location.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Auctioneer	TZS 150,000	TZS 150,000	Same as citizen	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

SPARE PARTS AND APPLIANCES (PART B ITEM 12)

Spare parts dealers pay the council by product line and location tier.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Motor vehicle spare parts, City or Municipal	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Motor vehicle spare parts, District	TZS 250,000	TZS 150,000	Same as citizen	✓ CONFIRMED

HEAD OFFICE
TZS 150,000
City, district, minor settlement or village.

EACH BRANCH
TZS 150,000
Same figure as the head office.

FOREIGN OWNED
Same as citizen
No foreign-owned row is printed.

SPARE PARTS AND APPLIANCES (PART B ITEM 12) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Motor vehicle spare parts, minor settlement and village	TZS 30,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Motor cycle spare parts, City or Municipal	TZS 120,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Motor cycle spare parts, District	TZS 80,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Motor cycle spare parts, minor settlement and village	TZS 40,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Bicycle spare parts, City or Municipal	TZS 50,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Bicycle spare parts, District	TZS 30,000	TZS 20,000	Same as citizen	✓ CONFIRMED
Bicycle spare parts, minor settlement	TZS 10,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Bicycle spare parts, village	TZS 5,000	TZS 5,000	Same as citizen	✓ CONFIRMED
Industrial spares and tools, City or Municipal	TZS 300,000	TZS 200,000	Same as citizen	✓ CONFIRMED
Industrial spares and tools, District	TZS 250,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Industrial spares and tools, minor settlement and village	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Agricultural implements, flour mill and machine spares, City or Municipal	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Agricultural implements, flour mill and machine spares, District	TZS 60,000	TZS 30,000	Same as citizen	✓ CONFIRMED
Agricultural implements, flour mill and machine spares, minor settlement and village	TZS 20,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Marine spares and tools, City or Municipal	TZS 250,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Marine spares and tools, District	TZS 200,000	TZS 100,000	Same as citizen	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 300,000
Industrial spares and tools, City or Municipal.

LOWEST ON THIS PAGE
TZS 5,000
Bicycle spare parts, village.

LINES ON THIS PAGE
16
Each read against its source of record.

SPARE PARTS AND APPLIANCES (PART B ITEM 12) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Marine spares and tools, minor settlement and village	TZS 50,000	TZS 25,000	Same as citizen	✓ CONFIRMED
Domestic appliances retail, City or Municipal	TZS 200,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Domestic appliances retail, District	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Domestic appliances retail, minor settlement and village	TZS 50,000	TZS 25,000	Same as citizen	✓ CONFIRMED
Electrical and household items retail, City or Municipal	TZS 150,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Electrical and household items retail, District	TZS 100,000	TZS 50,000	Same as citizen	✓ CONFIRMED
Electrical and household items retail, minor settlement	TZS 50,000	TZS 25,000	Same as citizen	✓ CONFIRMED
Electrical and household items retail, village	TZS 10,000	TZS 10,000	Same as citizen	✓ CONFIRMED

NOTE

Retail of these goods falls under GN 487A item 1 for non-citizens unless the outlet is a specialised product outlet.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

ELECTRICAL CONTRACTORS (PART B ITEM 13)

Citizen electrical contractors pay by class; every foreign-owned electrical contractor pays one USD rate.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Electrical contractor, class A	TZS 500,000	TZS 300,000	USD 6,000 / USD 3,000	✓ CONFIRMED
Electrical contractor, class B	TZS 300,000	TZS 200,000	USD 6,000 / USD 3,000	✓ CONFIRMED
Electrical contractor, class C	TZS 200,000	TZS 100,000	USD 6,000 / USD 3,000	✓ CONFIRMED

CLASS A CONTRACTOR
TZS 500,000
Head office; TZS 300,000 for each branch.

CLASS D CONTRACTOR
TZS 100,000
Head office; TZS 50,000 for each branch.

FOREIGN OWNED
USD 6,000
Every class; USD 3,000 for each branch.

ELECTRICAL CONTRACTORS (PART B ITEM 13) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Electrical contractor, class D (printed as a second 'class C')	TZS 100,000	TZS 50,000	USD 6,000 / USD 3,000	✓ CONFIRMED
All foreign-owned electrical contractors, every class	USD 6,000	USD 3,000	USD 6,000 / USD 3,000	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

GENERAL MERCHANDISING (PART B ITEM 14)

Wholesale and retail shops are reserved to citizens; supermarkets are excepted and open to foreign owners at the TZS rate.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Wholesale	TZS 300,000	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Sub-wholesale	TZS 200,000	TZS 150,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Retail shop, City or Municipal	TZS 70,000	TZS 40,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Retail shop, District	TZS 50,000	TZS 30,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Retail shop, minor settlement	TZS 20,000	TZS 15,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Retail shop, village	TZS 8,000	TZS 8,000	Not open to non-citizens (GN 487A of 2025)	✓ CONFIRMED
Supermarket, City or Municipal	TZS 500,000	TZS 300,000	Same as citizen	✓ CONFIRMED
Supermarket, District	TZS 200,000	TZS 150,000	Same as citizen	✓ CONFIRMED
Supermarket, minor settlement	TZS 100,000	TZS 100,000	Same as citizen	✓ CONFIRMED
Supermarket, village	TZS 5,000	TZS 5,000	Same as citizen	✓ CONFIRMED
Department store, City or Municipal	TZS 400,000	TZS 300,000	Same as citizen	✓ CONFIRMED

RETAIL SHOP, CITY
TZS 70,000
Head office; TZS 40,000 for each branch.

SUPERMARKET, CITY
TZS 500,000
Open to foreign owners at the TZS rate.

RETAIL SHOP, VILLAGE
TZS 8,000
Same figure for each branch.

GENERAL MERCHANDISING (PART B ITEM 14) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Department store, District	TZS 200,000	TZS 200,000	Same as citizen	✓ CONFIRMED

NOTE

GN 487A item 1 excepts wholesale centres for local producers from the wholesale reservation.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

TRANSFERS AND DUPLICATES (PART A 25, PART B 15 AND 16)

Flat fees in every location; the duplicate is issued within three days of payment.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Endorsement on transfer of a licence (Class B)	TZS 10,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Duplicate licence for a lost, damaged or illegible licence (Class B)	TZS 20,000	TZS 10,000	Same as citizen	✓ CONFIRMED
Duplicate licence for a lost licence (Class A, paid to BRELA)	TZS 20,000	TZS 10,000	Same as citizen	✓ CONFIRMED

NOTE

Apply on the GN 626 of 2023 duplicate form with a police loss report, or the damaged licence. GN 147 of 2024 requires issue within three days of the fee.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

ANY OTHER BUSINESS, CLASS B (PART B ITEM 17)

A local activity with no named row takes this line from the council, by location tier.

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Any other business, City or Municipality	TZS 80,000	TZS 60,000	Same as citizen	✓ CONFIRMED

TRANSFER ENDORSEMENT
TZS 10,000
Principal and each subsidiary licence.

DUPLICATE LICENCE
TZS 20,000
Principal; TZS 10,000 for each subsidiary.

CLASS A DUPLICATE
TZS 20,000
Same figure, paid to BRELA.

ANY OTHER BUSINESS, CLASS B (PART B ITEM 17) · CONTINUED

ACTIVITY	HEAD OFFICE	EACH BRANCH	FOREIGN-OWNED (HEAD OFFICE / BRANCH)	STATUS
Any other business, District headquarters	TZS 50,000	TZS 40,000	Same as citizen	✓ CONFIRMED
Any other business, minor settlement	TZS 15,000	TZS 15,000	Same as citizen	✓ CONFIRMED
Any other business, village	TZS 5,000	TZS 5,000	Same as citizen	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023, SCHEDULE PART B (SUBSTITUTED BY FINANCE ACT 2014 S. 8, AMENDED BY FINANCE ACT 2018 S.13); FEE PAID TO THE COUNCIL.

INDUSTRIAL LICENCE AND CERTIFICATE OF REGISTRATION

A manufacturer also registers with the Registrar of Industries at BRELA under Cap. 46, priced by fixed investment rather than by activity.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Fixed investment under TZS 5,000,000	TZS 10,000	Cap. 46; BRELA industrial licence fees	✓ CONFIRMED
Fixed investment TZS 5,000,001 to 10,000,000	TZS 50,000	Cap. 46; BRELA industrial licence fees	✓ CONFIRMED
Fixed investment TZS 10,000,001 to 50,000,000	TZS 100,000	Cap. 46; BRELA industrial licence fees	✓ CONFIRMED
Fixed investment TZS 50,000,001 to 100,000,000	TZS 500,000	Cap. 46; BRELA industrial licence fees	✓ CONFIRMED
Fixed investment over TZS 100,000,000	TZS 800,000	Cap. 46; BRELA industrial licence fees	✓ CONFIRMED

NOTE

The same bands apply to citizen and foreign investors. BRELA prints no renewal, duplicate or transfer fee. Micro and small industries are reserved to citizens (GN 487A of 2025 item 15).

SOURCE OF RECORD: NATIONAL INDUSTRIES (LICENSING AND REGISTRATION) ACT, CAP. 46; BRELA INDUSTRIAL LICENCE FEES PAGE.

SMALLEST PLANT

TZS 10,000

Fixed investment under TZS 5 million.

LARGEST BAND

TZS 800,000

Fixed investment over TZS 100 million.

MID BAND

TZS 100,000

TZS 10 million to 50 million.

VALIDITY, RENEWAL AND PREPAYMENT

The licence runs from its date of issue, not the fiscal year, and is renewed with a tax clearance.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Validity of a business licence	12 months from the date of issue	Cap. 101 R.E. 2023 s.7(1)	✓ CONFIRMED
Prepayment	Up to 3 consecutive years of the annual fee; no discount	Cap. 101 R.E. 2023 s.7(2); BRELA FAQ Q6	✓ CONFIRMED
Tax clearance at renewal	No fee; TRA tax clearance certificate with every renewal	Cap. 101 R.E. 2023 s.13(3), s.14(e)	✓ CONFIRMED
Class A application and issue (TNBP)	Paid on a GePG control number after approval; issued within one working day	BRELA FAQ Q9, Q12 to Q15; s.9(a)	✓ CONFIRMED
Class B application, renewal and closure (TAUSI)	Licence fee only; no other contribution may be tied to the application	TAUSI portal; GN 626 of 2023 Form TFN 211	✓ CONFIRMED
Decision on an application	No fee; refusal in writing within 14 days of receipt	GN 626 of 2023 reg 4	✓ CONFIRMED

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023 SS.7, 9, 13, 14; BUSINESS LICENSING REGULATIONS, GN 626 OF 2023; BRELA FAQ.

PERMITS, ENDORSEMENTS, REFUNDS AND APPEALS

Short-term permits carry fixed statutory amounts; endorsements and register searches carry no set fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Permit to trade while an application is undecided after 21 days	One tenth of the licence fee or TZS 100, whichever is larger; refunded on grant	Cap. 101 R.E. 2023 s.12	✓ CONFIRMED
Temporary licence, non-resident: specified profession	TZS 500	Cap. 101 R.E. 2023 s.10(3), (4)	✓ CONFIRMED
Temporary licence, non-resident: building contractor	TZS 750	Cap. 101 R.E. 2023 s.10(3), (4)	✓ CONFIRMED
Temporary licence, non-resident: commercial traveller	TZS 120	Cap. 101 R.E. 2023 s.10(3), (4)	✓ CONFIRMED

VALIDITY
12 months
Counted from the date of issue.

PREPAYMENT
3
Consecutive years payable at once, no discount.

REFUSAL NOTICE
14 days
Written reasons from receipt of the application.

PERMITS, ENDORSEMENTS, REFUNDS AND APPEALS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Endorsement of a change of place of business	No fee set in the Act, Schedule or Regulations	Cap. 101 R.E. 2023 s.20	✓ CONFIRMED
Search of the business licence register	No fee set in the Regulations or Schedule	Cap. 101 R.E. 2023 s.15(3); GN 626 reg 8	✓ CONFIRMED
Refund: wrong assessment, system error, double payment, refusal after payment	Full fee; claim in writing within 30 days of payment	GN 626 regs 11, 12; GN 147 of 2024 reg 4	✓ CONFIRMED
Appeal against refusal, cancellation or fee assessment	No fee; notice lodged within 30 days of the decision	Cap. 101 ss.27, 28; GN 626 reg 13	✓ CONFIRMED

NOTE

The interim permit expires on the decision or after 60 days, whichever is earlier. A temporary licence runs 30 days. No refund is due for the applicant's own error in business type, owner name or premises.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023 SS.10, 12, 15, 20, 27, 28; GN 626 OF 2023 AS AMENDED BY GN 147 OF 2024.

LATE FEES AND PENALTIES

The 21-day grace runs from expiry or from first commencing business; after it the 25% late fee applies and trading is an offence.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Late renewal or late first licence, after 21 days	25% of the unpaid fee, plus 2 percentage points for each further 30 days	Cap. 101 R.E. 2023 s.11(1), (2)	✓ CONFIRMED
Unlicensed trading within the 21 days	Fine up to TZS 50,000 (Class A) / TZS 10,000 (Class B)	Cap. 101 R.E. 2023 s.22(2)	✓ CONFIRMED
Trading without a valid licence, Class A	Fine TZS 100,000 to 500,000, or up to 2 years, or both	Cap. 101 R.E. 2023 s.22(1)(i)(aa)	✓ CONFIRMED
Trading without a valid licence, Class B	Fine TZS 50,000 to 300,000, or up to 2 years, or both	Cap. 101 R.E. 2023 s.22(1)(i)(bb)	✓ CONFIRMED
Failure to notify closure, liquidation, new premises or new line of business	Fine TZS 100,000 to 500,000 (Class A) / TZS 50,000 to 300,000 (Class B), or up to 2 years	Cap. 101 R.E. 2023 s.21, s. 22(1)(h)	✓ CONFIRMED
Wilful evasion of the full licence fee	300% of the fee, on top of the fee	Cap. 101 R.E. 2023 s.22(1)(i), para (ii)	✓ CONFIRMED

LATE FEE

25%

Of the unpaid fee after the 21-day grace.

CLASS A OFFENCE

TZS 100,000 to 500,000

Fine range for trading unlicensed, or up to 2 years.

WILFUL EVASION

300%

Of the fee, on conviction, on top of the fee.

LATE FEES AND PENALTIES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Compounding on written admission	TZS 100,000 to 300,000	Cap. 101 R.E. 2023 s.25(1), (3)	✓ CONFIRMED
Trading after revocation or during disqualification	Fine up to TZS 30,000, or up to 5 years, or both	Cap. 101 R.E. 2023 s.26(4)	✓ CONFIRMED
Breach of regulations made under s.32	Fine up to TZS 100,000, or 2 months to 1 year, or both	Cap. 101 R.E. 2023 s.33	✓ CONFIRMED
Each officer of an offending company or partnership	Fine up to TZS 10,000 per offence	Cap. 101 R.E. 2023 s.24	✓ CONFIRMED

NOTE

The licensing authority may remit the late fee in whole or in part (s.11(2)). The 300% penalty is imposed by a court on conviction. A compounding order is appealable to the High Court within 30 days.

SOURCE OF RECORD: BUSINESS LICENSING ACT, CAP. 101 R.E. 2023 SS.11, 21 TO 26, 33, AS AMENDED BY ACT NO. 12 OF 2023 AND FINANCE ACT 2018.

WORKED EXAMPLE: CITIZEN RETAIL SHOP, DAR ES SALAAM

A citizen-owned retail shop in a Dar es Salaam municipality, with one branch shop in the same municipality, for one year.

Class B licence, retail shop, City or Municipal: head office	✓ CONFIRMED	TZS 70,000
Class B licence, retail shop, City or Municipal: one branch	✓ CONFIRMED	TZS 40,000
Total statutory charges		**TZS 110,000**

Paid to the municipal council on TAUSI. Excludes business name or company registration, the TRA tax estimate and income tax. TIN and tax clearance carry no fee. Three years may be paid at once at three times this figure.

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

WORKED EXAMPLE: FOREIGN-OWNED CONSULTANCY

A Tanzanian company more than 50% held by non-citizens, running a business consultancy from one head office and one branch, for one year.

Class B licence, business consultancy, foreign owned: head office	✓ CONFIRMED	USD 2,000
Class B licence, business consultancy, foreign owned: one branch	✓ CONFIRMED	USD 1,000
Total statutory charges		**USD 3,000**

Consultancy is not reserved under GN 487A of 2025. Paid to the council on TAUSI in USD. Excludes company registration, TISEZA certificate, residence and work permits, and taxes.

QUESTIONS READERS ASK

Q How much is a business licence in my council? (Leseni ya biashara ni shilingi ngapi kwa halmashauri yangu?)

The fee follows activity and location, not capital. A retail shop pays TZS 70,000 in a city or municipality, TZS 50,000 at a district headquarters, TZS 20,000 in a minor settlement and TZS 8,000 in a village. Each branch pays the lower subsidiary figure.

Q Does a business licence need a TRA tax clearance? (Leseni ni kabla, tax ni baada?)

A new application needs a TIN, and every renewal must carry a TRA tax clearance certificate (Cap. 101 R.E. 2023 s. 13(3)). TRA issues the clearance on application and publishes no fee for it; the TIN itself is free.

Q Which business activities are closed to foreigners under GN 487A of 2025?

Fifteen activities, including retail and wholesale trade (supermarkets excepted), mobile money, phone repair, salons outside hotels, cleaning, small-scale mining, domestic tour guiding, radio and television, curio shops, real estate brokerage, clearing and forwarding, on-farm crop buying and micro and small industries. No licence is issued or renewed to a non-citizen.

Q What is the fine for a citizen fronting for a foreigner in a reserved activity?

A Tanzanian citizen who assists or aids a non-citizen in a GN 487A reserved activity faces a fine of TZS 5,000,000 or imprisonment up to 3 months. The non-citizen faces a fine of not less than TZS 10,000,000 or up to 6 months, and loses the visa and resident permit.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Business Registrations and Licensing Agency (BRELA)	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
City, municipal, town and district councils (PO-RALG) (Councils)	Class B business licences, service levy, hotel levy, property rate, building permits, produce cess, billboards	TAUSI (tausi.tamisemi.go.tz)

WHO PAYS

The business pays BRELA (Class A, Part A) or the council (Class B, Part B); Village Council in a village

HOW IT IS PAID

TNBP or TAUSI; GePG control number (namba ya malipo) by bank or mobile money; TZS or USD per row

WHEN

12 months from issue; renew within 21 days of expiry with tax clearance; up to 3 years prepaid

WHAT DOES TISEZA CHARGE AN INVESTOR?

03

TISEZA · GN 466 OF 2025, SECOND SCHEDULE

THE SHORT ANSWER

TISEZA charges TZS 6,000,000 for a certificate of incentives to a foreign or joint-venture investor and TZS 4,000,000 to a domestic investor, plus TZS 300,000 to register the investor, under the Second Schedule to the Investment and Special Economic Zones Regulations, GN 466 of 2025. Strategic investor status costs TZS 60,000,000. Special economic zone operator and production licences cost TZS 6,000,000 a year each; a developer licence costs TZS 20,000,000 once.

CERTIFICATE, FOREIGN

TZS 6,000,000

Foreign or joint venture; a domestic investor pays TZS 4,000,000.

REGISTRATION

TZS 300,000

Every investor registers with TISEZA before investing (Act s.15).

STRATEGIC STATUS

TZS 60,000,000

From USD 20,000,000 domestic or USD 50,000,000 foreign capital.

QUESTIONS PEOPLE ASK

Q How much is a TISEZA certificate of incentives in 2026?

TZS 6,000,000 for a foreign or joint-venture investor and TZS 4,000,000 for a domestic investor, under GN 466 of 2025, Second Schedule Part A. Registration with TISEZA adds TZS 300,000. The certificate runs five years and is renewable once.

Q Is the Tanzania Investment Centre still issuing certificates?

No. The Investment and Special Economic Zones Act, No. 6 of 2025, repealed the Tanzania Investment Act 2022 and the EPZ and SEZ Acts. The Tanzania Investment Centre and the EPZ Authority were replaced by TISEZA, which now issues every certificate and zone licence.

WHO PAYS

The investor, or its appointed agent, pays TISEZA

HOW IT IS PAID

TISEZA portal; GePG control number (namba ya malipo); every fee in Tanzanian shillings

WHEN

Paid with the application; certificate valid five years, renewable once

MORE QUESTIONS PEOPLE ASK

Q What is the minimum capital for a TISEZA certificate for a foreign investor?

USD 500,000 for a foreign-owned business or joint venture and USD 50,000 for a Tanzanian-owned business. Regulation 14 of GN 466 of 2025 gazettes the thresholds in shillings as TZS 1,500,000,000 and TZS 150,000,000. The same thresholds apply to a special economic zone licence.

Q How much does strategic investor status cost in Tanzania?

TZS 60,000,000, under GN 466 of 2025, Part F. Section 21 of the 2025 Act requires minimum capital of the shilling equivalent of USD 20,000,000 for a domestic investor and USD 50,000,000 for a foreign investor.

Q What does it cost to amend or expand a TISEZA certificate?

An amendment costs TZS 3,000,000 (Part E). A certificate for expansion or rehabilitation of a project costs TZS 4,000,000 (Part D), at the same rate for domestic and foreign investors. Transfer or amendment without TISEZA approval is a ground for revocation.

Q Are certificates issued by TIC still valid?

Yes. Section 51(2) of the Investment and Special Economic Zones Act 2025 keeps a certificate of incentives or licence issued under the repealed Acts valid on its original terms until the period of its benefits expires.

CERTIFICATE OF INCENTIVES AND INVESTOR REGISTRATION

The certificate fee is the one TISEZA line priced by ownership. Registration, expansion, amendment and strategic status cost the same for every investor.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Investor registration (Form No. 3), before any investment activity	TZS 300,000	Same as citizen	GN 466 of 2025, Part B; Act s.15	✓ CONFIRMED
Certificate of incentives (cheti cha uwekezaji), application	TZS 4,000,000 (domestic investor)	TZS 6,000,000 (foreign investor or joint venture)	GN 466 of 2025, Part A	✓ CONFIRMED
Minimum investment capital for a certificate or zone licence	USD 50,000 (Tanzanian-owned); gazetted as TZS 150,000,000	USD 500,000 (foreign-owned or joint venture); gazetted as TZS 1,500,000,000	GN 466 of 2025, reg. 14	✓ CONFIRMED
Certificate for expansion or rehabilitation of a project	TZS 4,000,000	Same as citizen	GN 466 of 2025, Part D	✓ CONFIRMED
Amendment of a certificate	TZS 3,000,000	Same as citizen	GN 466 of 2025, Part E	✓ CONFIRMED
Strategic investor status, application to the National Investment Development Committee	TZS 60,000,000	Same as citizen	GN 466 of 2025, Part F; reg. 7	✓ CONFIRMED

FOREIGN CERTIFICATE
TZS 6,000,000
Foreign investor or joint venture; valid five years.

FOREIGN CAPITAL FLOOR
USD 500,000
Gazetted as TZS 1,500,000,000 in regulation 14.

AMENDMENT
TZS 3,000,000
Any change to a certificate needs TISEZA approval (Act s.17).

CERTIFICATE OF INCENTIVES AND INVESTOR REGISTRATION · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Strategic investor status, minimum investment capital	TZS equivalent of USD 20,000,000 (domestic investor)	TZS equivalent of USD 50,000,000 (foreign investor)	Act No. 6 of 2025, s. 21(1)	✓ CONFIRMED

NOTE

TISEZA states the entry capital as USD 500,000 for a foreign or joint-venture investor and USD 50,000 for a domestic investor; regulation 14 of GN 466 of 2025 sets the same thresholds in shillings at TZS 1,500,000,000 and TZS 150,000,000. A certificate is valid five years and renewable once, on Form No. 4 at least three months before expiry; the Schedule sets no renewal fee.

SOURCE OF RECORD: TISEZA; INVESTMENT AND SPECIAL ECONOMIC ZONES REGULATIONS, GN 466 OF 2025, REGS 7, 11, 14, 15, 18 AND SECOND SCHEDULE PARTS A TO F; INVESTMENT AND SPECIAL ECONOMIC ZONES ACT, NO. 6 OF 2025, SS.15 AND 21.

WHAT THE CERTIFICATE CONFERS

Under section 19(1) of the Investment and Special Economic Zones Act 2025, a certificate holder receives the tax and non-tax incentives provided under the Income Tax Act, the Excise (Management and Tariff) Act and the Value Added Tax Act. A zone licence adds the section 19(2) package: duty and VAT exemption on raw materials and capital goods, a ten-year corporate income tax holiday, and a ten-year exemption from withholding tax on rent, dividends and interest and from council levies on zone goods.

The Act guarantees transfer abroad of net profits, dividends and loan repayments in convertible currency (s.33), protection against expropriation (s.34) and an immigrant quota under the employment law (s.36). The Tanzania Investment Centre and the EPZ Authority, which issued certificates and zone licences until 2025, were replaced by TISEZA; certificates they issued remain valid on their terms (s.51(2)).

The certificate reduces no other authority's fee. Work permits, residence permits and the TISEZA one-stop facilitation charges on them are set out in the permits chapter; zone planning, building and occupancy permits in the construction chapter.

SPECIAL ECONOMIC ZONE LICENCES AND SERVICE PROVIDERS

Zone licences are priced per licence, not by ownership. Operator and production licences are charged every year; the developer licence once.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
SEZ developer licence (leseni ya uendelezaji)	TZS 20,000,000, paid once	GN 466 of 2025, Part H item 3	✓ CONFIRMED
SEZ operator licence (leseni ya uendeshaji)	TZS 6,000,000 a year	GN 466 of 2025, Part H item 1	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 20,000,000
SEZ developer licence.

LOWEST ON THIS PAGE
TZS 6,000,000
SEZ operator licence.

LINES ON THIS PAGE
3
Each read against its source of record.

SPECIAL ECONOMIC ZONE LICENCES AND SERVICE PROVIDERS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
SEZ production licence (leseni ya uzalishaji)	TZS 6,000,000 a year	GN 466 of 2025, Part H item 2	✓ CONFIRMED
Licence variation: change of company name, change of project area, or added activities	TZS 1,000,000 each	GN 466 of 2025, Part L	✓ CONFIRMED
Registration of an investment service provider (ISP)	TZS 300,000	GN 466 of 2025, Part G	✓ CONFIRMED
Agency business serving investors in a zone: registration application	TZS 30,000	GN 466 of 2025, Part P item 1	✓ CONFIRMED
Agency business in a zone: annual fee, contractors	TZS 1,000,000	GN 466 of 2025, Part P item 2	✓ CONFIRMED
Agency business in a zone: annual fee, consultants	TZS 500,000	GN 466 of 2025, Part P item 3	✓ CONFIRMED
Agency business in a zone: annual fee, others	TZS 300,000	GN 466 of 2025, Part P item 4	✓ CONFIRMED

NOTE

An operator licence runs two years. A developer licence runs two years for a single-factory zone and five for a multi-factory zone. An export production licence runs one year and requires annual exports above the shilling equivalent of USD 100,000; a domestic-market production licence runs two years.

SOURCE OF RECORD: TISEZA; INVESTMENT AND SPECIAL ECONOMIC ZONES REGULATIONS, GN 466 OF 2025, SECOND SCHEDULE PARTS G, H, L AND P.

FACILITATION, CUSTOMS AND BOND SERVICES

TISEZA charges a facilitation fee on every tax-exemption application it processes, and a flat fee for customs services inside a zone.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Tax-exemption application on imported goods	TZS 300,000 (customs duty) and 5% of the VAT exempted	GN 466 of 2025, Part I item 1	✓ CONFIRMED
Tax-exemption application on locally purchased goods	5% of the VAT exempted	GN 466 of 2025, Part I item 2	✓ CONFIRMED
Pre-export customs inspection	TZS 300,000 per inspection	GN 466 of 2025, Part M item 1	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 6,000,000
SEZ production licence.

LOWEST ON THIS PAGE
TZS 30,000
Agency business serving investors in a zone.

LINES ON THIS PAGE
10
Each read against its source of record.

FACILITATION, CUSTOMS AND BOND SERVICES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Customs inspection at the cargo site	TZS 300,000 per inspection	GN 466 of 2025, Part M item 2	✓ CONFIRMED
Permit to unload within the customs area	TZS 2,000,000	GN 466 of 2025, Part M item 3	✓ CONFIRMED
Permit to place samples on the local market	TZS 600,000	GN 466 of 2025, Part M item 4	✓ CONFIRMED

SOURCE OF RECORD: TISEZA; INVESTMENT AND SPECIAL ECONOMIC ZONES REGULATIONS, GN 466 OF 2025, SECOND SCHEDULE PARTS I AND M.

LAND, DERIVATIVE RIGHTS AND SECURITY CONSENTS

TISEZA adds its own percentage to the Ministry of Lands charge on land it processes for investors, and a flat consent fee when zone property secures a loan.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Derivative right (hati isiyo ya asili), initial registration and issue	10% of the charge paid to the Ministry of Lands for processing the land title	GN 466 of 2025, Part O item 1	✓ CONFIRMED
Annual land rent on a derivative right	Land rent as assessed by the Commissioner for Lands plus 10% for SEZ administration	GN 466 of 2025, Part O item 2	✓ CONFIRMED
Land transfer through TISEZA	10% of the transfer fee paid to the Ministry of Lands	GN 466 of 2025, Part J item 1	✓ CONFIRMED
Gains on transfer of property	5% of the amount realised	GN 466 of 2025, Part J item 2	✓ CONFIRMED
Lease or sublease	1% of rent paid by the sub-lessee	GN 466 of 2025, Part J item 3	✓ CONFIRMED
Consent to use a derivative right as loan security	TZS 3,000,000	GN 466 of 2025, Part C	✓ CONFIRMED
Consent to charge immovable property: security below TZS 270m	TZS 3,000,000	GN 466 of 2025, Part K item 1	✓ CONFIRMED
Consent to charge immovable property: TZS 270m to 1.345bn	TZS 5,000,000	GN 466 of 2025, Part K item 2	✓ CONFIRMED
Consent to charge immovable property: TZS 1.345bn to 2.69bn	TZS 7,000,000	GN 466 of 2025, Part K item 3	✓ CONFIRMED
Consent to charge immovable property: above TZS 2.69bn	TZS 15,000,000	GN 466 of 2025, Part K item 4	✓ CONFIRMED

DERIVATIVE RIGHT
10%
Of the Ministry of Lands charge for processing the title.

LOAN SECURITY CONSENT
TZS 3,000,000
Using a derivative right to secure a loan.

CHARGE CONSENT, TOP
TZS 15,000,000
Security valued above TZS 2.69bn.

LAND, DERIVATIVE RIGHTS AND SECURITY CONSENTS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Zone construction: planning approval; building permit (up to 1,000 m2, then per extra 100 m2); occupancy permit	TZS 1,000,000; TZS 800,000 plus TZS 30,000; TZS 300,000	GN 466 of 2025, Part N items 1 to 3	✓ CONFIRMED

NOTE

Under section 19(2) of the Land Act, Cap. 113 R.E. 2023, a non-citizen holds land only through a right of occupancy or derivative right for an investment approved under the 2025 Act, or an interest under a partial transfer. Ministry of Lands fees are in the land chapter.

SOURCE OF RECORD: TISEZA; INVESTMENT AND SPECIAL ECONOMIC ZONES REGULATIONS, GN 466 OF 2025, SECOND SCHEDULE PARTS C, J, K AND O.

FROM REGISTRATION TO CERTIFICATE

01 **Register the investor**
The investor files Form No. 3 on the TISEZA portal with proposed activity, location, capital and jobs, and pays TZS 300,000 against a control number.

02 **Apply for the certificate**
The application carries company details, project particulars and capital structure. The fee is TZS 4,000,000 domestic or TZS 6,000,000 foreign or joint venture.

03 **Meet the capital floor**
TISEZA issues the certificate only where investment capital reaches TZS 150,000,000 (Tanzanian-owned) or TZS 1,500,000,000 (foreign-owned or joint venture).

04 **Start within twelve months**
TISEZA may revoke a certificate if the project has not started within twelve months, or if no progress report is filed for twenty-four consecutive months (Act s.17).

05 **Renew once**
The certificate runs five years. The investor files Form No. 4 at least three months before expiry; TISEZA decides within seven working days.

WHO PAYS
The investor, or its appointed agent, pays TISEZA

HOW IT IS PAID
TISEZA portal; GePG control number (namba ya malipo); every fee in Tanzanian shillings

WHEN
Paid with the application; certificate valid five years, renewable once

WORKED EXAMPLE: A FOREIGN INVESTOR'S CERTIFICATE

A foreign-owned company investing TZS 1,500,000,000 outside a special economic zone registers with TISEZA and obtains a certificate of incentives.

TISEZA investor registration	✓ CONFIRMED	TZS 300,000
Certificate of incentives, foreign investor	✓ CONFIRMED	TZS 6,000,000
Total statutory charges		**TZS 6,300,000**

Excludes BRELA incorporation, the business licence, TRA registration, and work and residence permits with their TISEZA facilitation charges (permits chapter). Capital shown is the regulation 14 minimum, not a fee.

QUESTIONS READERS ASK

Q Is TIC still issuing certificates, or has TISEZA replaced it?

TISEZA replaced TIC under the Investment and Special Economic Zones Act 2025. Certificates of incentives, derivative rights and zone permits now run through TISEZA, which charges TZS 4,000,000 for a domestic investor's certificate and TZS 6,000,000 for a foreign investor's, all in TZS.

Q What are TISEZA's facilitation charges on imported goods?

On a tax-exemption application TISEZA charges TZS 300,000 as the customs-duty facilitation amount and 5% of the VAT exempted for imported goods; locally purchased goods pay 5% of the VAT exempted (GN 466 of 2025, Second Schedule).

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Business Registrations and Licensing Agency (BRELA)	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
Ministry of Lands, Housing and Human Settlements Development (Commissioner for Lands, Registrar of Titles, Director of Surveys and Mapping, Chief Valuer) (Ministry of Lands)	Land rent, premium, title registration, survey, valuation approval	e-Ardhi (lands.go.tz)
Tanzania Investment and Special Economic Zones Authority (TISEZA)	Certificate of incentives, facilitation fees, derivative rights, zone permits	tiseza.go.tz
Tanzania Revenue Authority (TRA)	Income tax, PAYE, VAT, SDL, stamp duty, excise, customs duty, RDL, motor vehicle registration, driving licences	tra.go.tz; TANCIS; IDRAS

WHO PAYS
The investor, or its appointed agent, pays TISEZA

HOW IT IS PAID
TISEZA portal; GePG control number (namba ya malipo); every fee in Tanzanian shillings

WHEN
Paid with the application; certificate valid five years, renewable once

04

WHAT DOES IT COST TO REGISTER AN NGO, TRUST, SOCIETY OR COOPERATIVE?

REGISTRAR OF NGOS · RITA · SOCIETIES · TCDC

THE SHORT ANSWER

Registering a national NGO with the Registrar of NGOs costs TZS 115,000 plus TZS 1,500 stamp duty under the Non-Governmental Organizations Act, Cap. 56; regional NGOs pay TZS 100,000, district NGOs TZS 80,000 and international NGOs USD 350. The annual fee is TZS 50,000 or USD 100. RITA incorporates a board of trustees for TZS 200,000; a society registers for TZS 50,000; TCDC registers a primary cooperative for TZS 50,000.

NATIONAL NGO	INTERNATIONAL NGO	BOARD OF TRUSTEES
TZS 115,000	**USD 350**	**TZS 200,000**
Registrar of NGOs, plus TZS 1,500 stamp duty.	Plus TZS 4,500 stamp duty; USD 100 a year after.	RITA incorporation under GN 448O of 2023.

QUESTIONS PEOPLE ASK

Q How much does it cost to register an NGO in Tanzania?

The Registrar of NGOs charges TZS 115,000 for a national NGO, TZS 100,000 for a regional NGO and TZS 80,000 for a district NGO, plus TZS 1,500 stamp duty, under the NGO Act, Cap. 56. Registration is lodged on nis.jamii.go.tz.

Q How much does it cost to register an international NGO?

An international NGO pays USD 350 to the Registrar of NGOs plus TZS 4,500 stamp duty, then USD 100 every year. Non-payment of the annual fee draws a USD 300 default fine under the NGO Act, Cap. 56.

WHO PAYS	HOW IT IS PAID	WHEN
The NGO, board of trustees, society or cooperative pays its registrar	NGOs on NIS (nis.jamii.go.tz); RITA by eRITA control number (namba ya malipo); TZS, or USD if foreign	NGO annual fee 1 January to 15 April; trustees' return and society fee every year

MORE QUESTIONS PEOPLE ASK

Q What is the NGO annual fee, and what is the penalty for not paying it?

A local NGO pays TZS 50,000 a year and an international NGO USD 100, between 1 January and 15 April with the annual report and audited accounts. Default costs TZS 100,000 or USD 300; two consecutive years in default lead to deregistration.

Q How much is incorporation of trustees with RITA?

RITA charges TZS 200,000 to incorporate a board of trustees under the Trustees' Incorporation Act, Cap. 318 and GN 448O of 2023. The annual return costs TZS 100,000; a late return costs TZS 10,000 per trustee for each month.

Q How much does it cost to register a religious organisation or society?

The Registrar of Societies charges TZS 50,000 to register a society under the Societies Act, Cap. 337 and GN 496J of 2021. The annual fee is TZS 100,000 for a religious society, TZS 50,000 for any other, and USD 60 for a foreign society.

Q How much does it cost to register a cooperative society?

TCDC charges TZS 50,000 to register a primary cooperative society, TZS 100,000 for a secondary society and TZS 1,000,000 for a federation under GN 223 of 2018. A pre-cooperative group pays TZS 20,000 for a letter of recognition.

REGISTRAR OF NGOS: REGISTRATION, ANNUAL FEE, PENALTIES

The fee follows the level at which the NGO (shirika lisilo la kiserikali) operates. The foreign column gives the international NGO rate, paid in US dollars.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Registration, national level	TZS 115,000	USD 350	NGO Act Cap. 56; Registrar of NGOs	✓ CONFIRMED
Registration, regional level	TZS 100,000	Not applicable	NGO Act Cap. 56; Registrar of NGOs	✓ CONFIRMED
Registration, district level	TZS 80,000	Not applicable	NGO Act Cap. 56; Registrar of NGOs	✓ CONFIRMED
Stamp duty on registration (TRA)	TZS 1,500	TZS 4,500	NGO Act Cap. 56; Registrar of NGOs	✓ CONFIRMED
Annual fee	TZS 50,000 a year	USD 100 a year	NGO Act Cap. 56; Registrar page, section D	✓ CONFIRMED
Default fine for non-payment of the annual fee	TZS 100,000	USD 300	NGO Act Cap. 56; Registrar page, section D	✓ CONFIRMED
Offence: operating an NGO without registration (court fine)	Up to TZS 500,000, up to 1 year in prison, or both	Same as citizen	Cap. 56 (as amended 2019), s.35(1)(d)	✓ CONFIRMED

NATIONAL NGO
TZS 115,000
District TZS 80,000; regional TZS 100,000.

ANNUAL FEE
TZS 50,000 a year
USD 100 a year for an international NGO.

DEFAULT FINE
TZS 100,000
USD 300 for an international NGO.

REGISTRAR OF NGOS: REGISTRATION, ANNUAL FEE, PENALTIES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Continuing offence, per day	Up to TZS 50,000 a day	Same as citizen	Cap. 56 (as amended 2019), s.36(2)	✓ CONFIRMED

NOTE

The annual fee is paid with the annual report and audited accounts between 1 January and 15 April. Two consecutive years in default lead to deregistration. A conviction for operating unregistered disqualifies the person from NGO office for up to 5 years.

SOURCE OF RECORD: MINISTRY OF COMMUNITY DEVELOPMENT, REGISTRAR OF NGOS; NON-GOVERNMENTAL ORGANIZATIONS ACT CAP. 56 (AS AMENDED 2019).

RITA: INCORPORATION OF A BOARD OF TRUSTEES

RITA incorporates trustees under the Trustees' Incorporation (Amendment) Rules 2023, in force 1 July 2023. RITA's older service page showing TZS 50,000 for incorporation is superseded.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Application for incorporation of a board of trustees	TZS 200,000	GN 448O of 2023, Sch. 2 item 1	✓ CONFIRMED
Annual return of trustees (Form TI.5)	TZS 100,000	GN 448O of 2023, Sch. 2 item 3	✓ CONFIRMED
Late submission of the annual return	TZS 10,000 per trustee per month	GN 448O of 2023, Sch. 2 item 15	✓ CONFIRMED
Notification of change of trust deed (constitution)	TZS 100,000	GN 448O of 2023, Sch. 2 item 2	✓ CONFIRMED
Notification of change of trustees	TZS 50,000	GN 448O of 2023, Sch. 2 item 4	✓ CONFIRMED
Change of name: notification	TZS 50,000	GN 448O of 2023, Sch. 2 item 10	✓ CONFIRMED
Change of name: application	TZS 50,000	GN 448O of 2023, Sch. 2 item 11	✓ CONFIRMED
Change of name: approval of notification	TZS 50,000	GN 448O of 2023, Sch. 2 item 12	✓ CONFIRMED
Notification of change of postal address	TZS 50,000	GN 448O of 2023, Sch. 2 item 14	✓ CONFIRMED

INCORPORATION
TZS 200,000
Board of trustees, paid once.

ANNUAL RETURN
TZS 100,000
Filed every year on Form TI.5.

LAND CONSENT
TZS 100,000
One parcel; TZS 60,000 each extra parcel.

RITA: INCORPORATION OF A BOARD OF TRUSTEES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Consent to acquire or dispose of one parcel of land or other property	TZS 100,000	GN 448O of 2023, Sch. 2 item 7	✓ CONFIRMED
Each additional parcel in the same application	TZS 60,000	GN 448O of 2023, Sch. 2 item 8	✓ CONFIRMED
Inspection of any application, certificate or document	TZS 100,000	GN 448O of 2023, Sch. 2 item 6	✓ CONFIRMED
Copy of any page in the Administrator General's custody	TZS 20,000	GN 448O of 2023, Sch. 2 item 5	✓ CONFIRMED
Certifying any document or extract	TZS 60,000	GN 448O of 2023, Sch. 2 item 9	✓ CONFIRMED
Duplicate certificate of incorporation	TZS 100,000	GN 448O of 2023, Sch. 2 item 13	✓ CONFIRMED

NOTE

The late-return penalty multiplies: TZS 10,000 for each trustee, for each month the return is late.

SOURCE OF RECORD: RITA (ADMINISTRATOR GENERAL); TRUSTEES' INCORPORATION ACT CAP. 318; TRUSTEES' INCORPORATION (AMENDMENT) RULES 2023, GN 448O OF 2023, SECOND SCHEDULE.

REGISTRAR OF SOCIETIES

Societies, including religious organisations, register with the Registrar of Societies under the Societies (Amendment) Rules 2021, in force 1 July 2021.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Application for registration of a society	TZS 50,000	GN 496J of 2021, Sch. 2 item 4	✓ CONFIRMED
Annual fee, religious society	TZS 100,000 a year	GN 496J of 2021, Sch. 2 item 5	✓ CONFIRMED
Annual fee, other society	TZS 50,000 a year	GN 496J of 2021, Sch. 2 items 4 to 8	✓ CONFIRMED
Annual fee, foreign religious or non-religious society	USD 60 a year	GN 496J of 2021, Sch. 2 items 4 to 8	✓ CONFIRMED
Change of name; change of constitution	TZS 100,000 each	GN 496J of 2021, Sch. 2 items 9, 10	✓ CONFIRMED

REGISTRATION
TZS 50,000
Any society, paid once.

RELIGIOUS SOCIETY
TZS 100,000 a year
Annual fee.

FOREIGN SOCIETY
USD 60 a year
Religious or non-religious.

REGISTRAR OF SOCIETIES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Change of physical or postal address; correction of a name error caused by the society	TZS 50,000 each	GN 496J of 2021, Sch. 2 items 2, 3	✓ CONFIRMED
Search of the register by the society	TZS 100,000	GN 496J of 2021, Sch. 2 item 16	✓ CONFIRMED
Search of the register by a member other than the society	TZS 200,000	GN 496J of 2021, Sch. 2 item 17	✓ CONFIRMED
Certified true copy of an original document	TZS 50,000	GN 496J of 2021, Sch. 2 item 11	✓ CONFIRMED
Uncertified copy	TZS 20,000	GN 496J of 2021, Sch. 2 item 12	✓ CONFIRMED
Copying, per 100 words	TZS 250 per 100 words	GN 496J of 2021, Sch. 2 item 13	✓ CONFIRMED
New certificate, damaged certificate	TZS 100,000	GN 496J of 2021, Sch. 2 item 1	✓ CONFIRMED
New certificate, lost for the first time	TZS 100,000	GN 496J of 2021, Sch. 2 item 14	✓ CONFIRMED
New certificate, lost for the second time	TZS 200,000	GN 496J of 2021, Sch. 2 item 15	✓ CONFIRMED

SOURCE OF RECORD: REGISTRAR OF SOCIETIES; SOCIETIES ACT CAP. 337; SOCIETIES (AMENDMENT) RULES 2021, GN 496J OF 2021, SECOND SCHEDULE.

TCDC: COOPERATIVE SOCIETIES

The Tanzania Cooperative Development Commission registers cooperatives by tier under the Cooperative Societies Act 2013.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Letter of recognition to a pre-cooperative society	TZS 20,000	GN 223 of 2018, Sch. 2 item 1	✓ CONFIRMED
Registration certificate and by-laws, primary cooperative society	TZS 50,000	GN 223 of 2018, Sch. 2 item 2(a)	✓ CONFIRMED
Registration certificate and by-laws, secondary cooperative society	TZS 100,000	GN 223 of 2018, Sch. 2 item 2(b)	✓ CONFIRMED
Registration certificate and by-laws, other middle-level cooperative society	TZS 200,000	GN 223 of 2018, Sch. 2 item 2(c)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 200,000
Search of the register by a member other than the society.

LOWEST ON THIS PAGE
TZS 250
Copying, per 100 words.

LINES ON THIS PAGE
13
Each read against its source of record.

TCDC: COOPERATIVE SOCIETIES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration certificate and by-laws, federation	TZS 1,000,000	GN 223 of 2018, Sch. 2 item 2(d)	✓ CONFIRMED
Registration certificate and by-laws, joint enterprise	TZS 100,000	GN 223 of 2018, Sch. 2 item 2(e)	✓ CONFIRMED
Registration of a charge by a cooperative society	0.125% of the value of the charge or TZS 4,000,000, whichever is less	GN 223 of 2018, Sch. 2 item 3	✓ CONFIRMED

SOURCE OF RECORD: TANZANIA COOPERATIVE DEVELOPMENT COMMISSION (TCDC); COOPERATIVE SOCIETIES ACT 2013; COOPERATIVE SOCIETIES (AMENDMENTS) REGULATIONS 2018, GN 223 OF 2018, SECOND SCHEDULE.

CHOOSING THE VEHICLE

A local NGO registers for TZS 80,000 to 115,000 and pays TZS 50,000 a year. A board of trustees costs TZS 200,000 at RITA with a TZS 100,000 annual return. A society costs TZS 50,000 and TZS 50,000 to 100,000 a year. A company limited by guarantee without share capital registers at BRELA for TZS 500,000.

QUESTIONS READERS ASK

Q Which costs less: an NGO, a trust with RITA, a society or a cooperative?

A society registers for TZS 50,000 and a primary cooperative for TZS 50,000. A national NGO costs TZS 115,000 plus TZS 50,000 a year. Incorporating a board of trustees with RITA costs TZS 200,000, with TZS 100,000 annual returns.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Business Registrations and Licensing Agency (BRELA)	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
Registrar of Non-Governmental Organizations (Ministry of Community Development) (Registrar of NGOs)	NGO registration and annual fees	jamii.go.tz
Registrar of Societies (Ministry of Home Affairs) (Registrar of Societies)	Society registration, annual fees, amendments	moha.go.tz
Registration, Insolvency and Trusteeship Agency (RITA)	Births, deaths, marriages, adoptions, incorporation of trustees, wills	eRITA (erita.rita.go.tz)

HIGHEST ON THIS PAGE
TZS 1,000,000
Registration certificate and by-laws, federation.

LOWEST ON THIS PAGE
TZS 100,000
Registration certificate and by-laws, joint enterprise.

LINES ON THIS PAGE
3
Each read against its source of record.

05

WHAT DO TRADEMARKS, PATENTS, COURTS AND TENDERS COST?

BRELA · COSOTA · FCC · PPRA · JUDICIARY

THE SHORT ANSWER

A trade mark costs TZS 50,000 per class to file and TZS 60,000 per class to register at BRELA under the Trade and Service Marks Regulations, GN 40 of 2000; a patent costs TZS 12,000 to request and TZS 10,000 on grant under the Patents (Registration) Act, Cap. 217. A High Court claim up to TZS 400,000,000 files for TZS 150,000 (GN 247 of 2018); NeST tenderer registration is TZS 100,000 a year.

TRADE MARK FILING	PATENT REQUEST	NEST REGISTRATION
TZS 50,000	**TZS 12,000**	**TZS 100,000**
Per class at BRELA; TZS 60,000 per class on registration.	BRELA; grant fee TZS 10,000 and annual fees follow.	PPRA tenderer registration, every year.

QUESTIONS PEOPLE ASK

Q How much is trademark registration in Tanzania?

BRELA charges TZS 50,000 per class to file a trade mark (alama ya biashara) application, TZS 15,000 to advertise it and TZS 60,000 per class to register it, under GN 40 of 2000. Renewal costs TZS 30,000. Foreign owners file through a local agent at no appointment fee.

Q How much does a patent cost in Tanzania?

BRELA charges TZS 12,000 to request a patent and TZS 10,000 on grant under the Patents (Registration) Act, Cap. 217. Annual fees start at TZS 4,000 on the first anniversary and rise TZS 1,000 a year to TZS 17,000 on the fourteenth.

WHO PAYS	HOW IT IS PAID	WHEN
Applicant, agent, litigant or tenderer pays the authority directly	BRELA ORS and NeST issue GePG control numbers (namba ya malipo); court fees paid at filing; TZS	Trade mark 7 years, then 10-year renewals; patent fees yearly; NeST registration yearly

MORE QUESTIONS PEOPLE ASK

Q How much is a merger notification fee at the FCC?

The Fair Competition Commission charges TZS 25,000,000 where combined turnover or assets are TZS 800 million to 25 billion, TZS 50,000,000 up to 100 billion and TZS 100,000,000 above, under GN 344 of 2018, r.68(2). Fees exclude VAT and are non-refundable.

Q How much is COSOTA membership and registration of a work?

COSOTA membership costs an individual TZS 30,000 (TZS 10,000 form plus TZS 20,000 annual fee) and a group or company TZS 100,000. Registering each work costs TZS 1,000, under the Copyright and Neighbouring Rights Act, Cap. 218.

Q How much does it cost to register as a tenderer on NeST?

PPRA charges TZS 100,000 a year for NeST tenderer registration under GN 518 of 2024. Each tender then costs TZS 30,000 (national), TZS 500,000 (international) or TZS 10,000 (common-use items). Winning tenderers pay a monitoring fee from TZS 100,000.

Q How much does professional registration cost for advocates?

Entry on the Roll costs TZS 20,000 for East African citizens and USD 100 for others; the practising certificate costs TZS 50,000 (under 5 years) or TZS 100,000 a year. The Tanganyika Law Society subscription runs TZS 150,000 to 350,000; non-citizens pay USD 1,000.

TRADE MARKS: APPLICATION TO REGISTRATION

Every mark is filed and registered per class of goods or services. Foreign proprietors act through a local agent; appointing the agent carries no fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Appointment of agent, power of attorney (TM/SM 1)	No fee	GN 40 of 2000, First Sch.; page item 2	✓ CONFIRMED
Search under reg 95 (TM/SM 25)	TZS 10,000	GN 40 of 2000, First Sch.; page item 33	✓ CONFIRMED
Leave to search classified representations	TZS 5,000 per class	GN 40 of 2000, First Sch.; page item 52	✓ CONFIRMED
Application to register a mark (TM/SM 2)	TZS 50,000 per class	GN 40 of 2000, reg 3, First Sch., TM/SM 2	✓ CONFIRMED
Additional representations of the mark	No fee	GN 40 of 2000, First Sch.; page item 3	✓ CONFIRMED
Advertisement of the application in the Gazette or Journal	TZS 15,000	GN 40 of 2000, First Sch.; page item 56	✓ CONFIRMED
Registration of a mark (TM/SM 8)	TZS 60,000 per class	GN 40 of 2000, First Sch.; page item 8	✓ CONFIRMED
Registration of a series of marks, one class: first mark	TZS 60,000	GN 40 of 2000, First Sch.; page item 9	✓ CONFIRMED

FILING
TZS 50,000 per class
Form TM/SM 2.

ADVERTISEMENT
TZS 15,000
Publication before registration.

REGISTRATION
TZS 60,000 per class
Form TM/SM 8.

TRADE MARKS: APPLICATION TO REGISTRATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Series of marks: each subsequent mark	TZS 30,000	GN 40 of 2000, First Sch.; page item 10	✓ CONFIRMED
Request for grounds of decision (TM/SM 4)	TZS 50,000	GN 40 of 2000, First Sch.; page item 4	✓ CONFIRMED
Correction of clerical error or leave to amend application (TM/SM 17)	TZS 15,000	GN 40 of 2000, First Sch.; page item 21	✓ CONFIRMED

NOTE

BRELA's web page lists the application as free and omits the TM/SM 2 row. The gazetted First Schedule governs: TZS 50,000 per class on filing, then TZS 60,000 per class on registration.

SOURCE OF RECORD: BRELA; TRADE AND SERVICE MARKS ACT CAP. 326; TRADE AND SERVICE MARKS REGULATIONS, GN 40 OF 2000, FIRST SCHEDULE.

TRADE MARKS: OPPOSITION PROCEEDINGS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Notice of opposition, per application opposed (TM/SM 5)	TZS 60,000	GN 40 of 2000, First Sch.; page item 5	✓ CONFIRMED
Counter-statement (TM/SM 6)	TZS 50,000	GN 40 of 2000, First Sch.; page item 6	✓ CONFIRMED
Hearing of an opposition (TM/SM 7)	TZS 70,000 each party	GN 40 of 2000, First Sch.; page item 7	✓ CONFIRMED
Opposition to leave to add to or alter a mark (TM/SM 28)	TZS 30,000	GN 40 of 2000, First Sch.; page item 38	✓ CONFIRMED
Rectification of the register or removal of a mark (TM/SM 23)	TZS 30,000	GN 40 of 2000, First Sch.; page item 31	✓ CONFIRMED
Leave to intervene in rectification or removal (TM/SM 24)	TZS 30,000	GN 40 of 2000, First Sch.; page item 32	✓ CONFIRMED
Notice to intervene in registered-user proceedings (TM/SM 35)	TZS 12,000	GN 40 of 2000, First Sch.; page item 49	✓ CONFIRMED

SOURCE OF RECORD: BRELA; TRADE AND SERVICE MARKS REGULATIONS, GN 40 OF 2000, FIRST SCHEDULE.

OPPOSITION
TZS 60,000
Per application opposed.

COUNTER-STATEMENT
TZS 50,000
Applicant's answer.

HEARING
TZS 70,000 each party
Applicant and opponent each pay.

TRADE MARKS: RENEWAL, RESTORATION AND CERTIFICATES

A mark registers for 7 years and renews for each further 10 years.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Renewal of registration (TM/SM 9)	TZS 30,000	GN 40 of 2000, First Sch.; page item 11	✓ CONFIRMED
Renewal of a series: first mark	TZS 30,000	GN 40 of 2000, First Sch.; page item 12	✓ CONFIRMED
Renewal of a series: each other mark	TZS 10,000	GN 40 of 2000, First Sch.; page item 13	✓ CONFIRMED
Additional fee for late renewal, reg 54 (TM/SM 10)	TZS 30,000	GN 40 of 2000, First Sch.; page item 14	✓ CONFIRMED
Restoration of a removed mark (TM/SM 11)	TZS 30,000	GN 40 of 2000, First Sch.; page item 15	✓ CONFIRMED
File maintenance fee	TZS 5,000	GN 40 of 2000, First Sch.; page item 57	✓ CONFIRMED
Registrar's certificate, single mark or series (TM/SM 26)	TZS 30,000	GN 40 of 2000, First Sch.; page items 34, 35	✓ CONFIRMED
Certificate of validity, s.51 (TM/SM 30): first mark; each other	TZS 30,000; TZS 10,000	GN 40 of 2000, First Sch.; page items 41, 42	✓ CONFIRMED
Duplicate certificate of registration	TZS 10,000	GN 40 of 2000, First Sch.; page item 55	✓ CONFIRMED

SOURCE OF RECORD: BRELA; TRADE AND SERVICE MARKS REGULATIONS, GN 40 OF 2000, FIRST SCHEDULE.

TRADE MARKS: OWNERSHIP, USERS AND ALTERATIONS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Subsequent proprietor on assignment or transmission, one mark (TM/SM 12)	TZS 50,000	GN 40 of 2000, First Sch.; page item 16	✓ CONFIRMED
Change of name or description, one mark (TM/SM 18)	TZS 20,000	GN 40 of 2000, First Sch.; page item 22	✓ CONFIRMED
Change of name or description, several marks: first; each subsequent	TZS 20,000; TZS 10,000	GN 40 of 2000, First Sch.; page items 23, 24	✓ CONFIRMED
Registered user (TM/SM 31): first mark; each other mark	TZS 60,000; TZS 20,000	GN 40 of 2000, First Sch.; page items 43, 44	✓ CONFIRMED
Varying a registered-user entry, s.46 (TM/SM 32): first mark; each other	TZS 30,000; TZS 5,000	GN 40 of 2000, First Sch., TM/SM 32	✓ CONFIRMED

RENEWAL
TZS 30,000
Each 10-year renewal.

LATE RENEWAL
TZS 30,000
Added to the renewal fee.

RESTORATION
TZS 30,000
Mark removed for non-renewal.

TRADE MARKS: OWNERSHIP, USERS AND ALTERATIONS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cancelling a registered-user entry (TM/SM 33, 34)	TZS 6,000 each	GN 40 of 2000, First Sch.; page items 47, 48	✓ CONFIRMED
Altering trade or business address entries (TM/SM 13): first; each other	TZS 50,000; TZS 10,000	GN 40 of 2000, First Sch.; page items 17, 18	✓ CONFIRMED
Alteration of trade or business address in the register (TM/SM 15)	TZS 20,000	GN 40 of 2000, First Sch.; page item 19	✓ CONFIRMED
Cancelling or entering an address for service (TM/SM 27): first; each other	TZS 10,000; TZS 5,000	GN 40 of 2000, First Sch., TM/SM 27	✓ CONFIRMED
Dissolving the association between registered marks (TM/SM 16)	TZS 50,000	GN 40 of 2000, First Sch.; page item 20	✓ CONFIRMED
Leave to add to or alter one registered mark (TM/SM 22)	TZS 15,000	GN 40 of 2000, First Sch.; page item 28	✓ CONFIRMED
Leave to add to or alter several marks: first; each other	TZS 15,000; TZS 10,000	GN 40 of 2000, First Sch.; page items 29, 30	✓ CONFIRMED
Cancellation of an entry at the proprietor's request (TM/SM 19)	TZS 30,000	GN 40 of 2000, First Sch.; page item 25	✓ CONFIRMED
Striking out goods from a registration (TM/SM 20)	TZS 20,000	GN 40 of 2000, First Sch.; page item 26	✓ CONFIRMED
Entry of a disclaimer or memorandum (TM/SM 21)	TZS 10,000	GN 40 of 2000, First Sch.; page item 27	✓ CONFIRMED
Entry of rectification or alteration not otherwise charged (TM/SM 29)	TZS 30,000 each entry	GN 40 of 2000, First Sch.; page items 39, 40	✓ CONFIRMED

NOTE

BRELA's web page prints TZS 50,000 for the second tier of TM/SM 27 and TM/SM 32. The gazette governs: TZS 5,000 for each further entry or mark.

SOURCE OF RECORD: BRELA; TRADE AND SERVICE MARKS REGULATIONS, GN 40 OF 2000, FIRST SCHEDULE.

HIGHEST ON THIS PAGE

TZS 50,000

Altering trade or business address entries.

LOWEST ON THIS PAGE

TZS 6,000

Cancelling a registered-user entry.

LINES ON THIS PAGE

11

Each read against its source of record.

TRADE MARKS: INSPECTION AND COPIES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Inspection of the register	TZS 5,000	GN 40 of 2000, First Sch.; page items 50, 51	✓ CONFIRMED
Uncertified copies of documents	TZS 5,000 per page	GN 40 of 2000, First Sch.; page item 53	✓ CONFIRMED
Certifying documents or extracts	TZS 5,000	GN 40 of 2000, First Sch.; page item 54	✓ CONFIRMED

SOURCE OF RECORD: BRELA; TRADE AND SERVICE MARKS REGULATIONS, GN 40 OF 2000, FIRST SCHEDULE.

PATENTS AND UTILITY CERTIFICATES: FILING AND GRANT

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Appointment of agent; Registrar's notices and invitations; certificates of grant	No fee	Cap. 217; GN 490 of 1994; page items 1, 5 to 11, 17, 18	✓ CONFIRMED
Request for grant of a patent	TZS 12,000	Cap. 217 s.23; GN 490 of 1994; page item 2	✓ CONFIRMED
Request for grant of a utility certificate	TZS 10,000	Cap. 217 ss.23, 72; page item 3	✓ CONFIRMED
Transmittal fee, international (PCT) application	TZS 5,000	GN 490 of 1994, reg 53; page item 46	✓ CONFIRMED
Copies of an international application	TZS 1,500 per page	GN 490 of 1994; page item 47	✓ CONFIRMED
Registrar's certificate releasing a culture-collection sample	TZS 4,000	GN 490 of 1994, reg 10(2); page item 4	✓ CONFIRMED
Amendment of application	TZS 8,000	Cap. 217 s.20; page item 12	✓ CONFIRMED
Filing corrections	TZS 8,000	Cap. 217 s.25(3)(b); page item 13	✓ CONFIRMED
International-type search	TZS 10,000	Cap. 217 s.26(2)(a); page item 14	✓ CONFIRMED
Conversion of utility certificate application into patent application	TZS 5,000	GN 490 of 1994; page item 39	✓ CONFIRMED
Conversion of patent application into utility certificate application	TZS 3,000	GN 490 of 1994; page item 40	✓ CONFIRMED
Special fee, s.32(1)(b) and (2)(b)	TZS 4,000	Cap. 217 s.32; page item 48	✓ CONFIRMED

INSPECTION
TZS 5,000
Register of marks.

COPIES
TZS 5,000 per page
Uncertified.

CERTIFICATION
TZS 5,000
Documents or extracts.

PATENTS AND UTILITY CERTIFICATES: FILING AND GRANT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Grant of a patent	TZS 10,000	Cap. 217 s.28; page item 15	✓ CONFIRMED
Grant of a utility certificate	TZS 8,000	Cap. 217 ss.28, 72; page item 16	✓ CONFIRMED
Industrial design (Mainland)	No Mainland government fee (ARIPO route)	Harare Protocol (ARIPO), published by BRELA	✓ CONFIRMED

NOTE

Mainland Tanzania has no industrial design statute or BRELA design fee. Designs are protected through ARIPO under the Harare Protocol, at ARIPO fees.

SOURCE OF RECORD: BRELA; PATENTS (REGISTRATION) ACT CAP. 217; PATENTS REGULATIONS 1994 (GN 490), BRELA PATENT FEES SCHEDULE.

PATENTS: ANNUAL FEES, RESTORATION AND REGISTER

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Patent annual fee, 1st to 14th anniversary	TZS 4,000 rising TZS 1,000 a year to TZS 17,000	Cap. 217 s.39(1); page item 19	✓ CONFIRMED
Utility certificate annual fee, 1st to 6th anniversary	TZS 3,000 rising TZS 1,000 a year to TZS 8,000	GN 490 of 1994; page item 20	✓ CONFIRMED
Surcharge, annual fee paid in the grace period	TZS 1,000 per month, up to TZS 6,000 (6 months)	GN 490 of 1994; page item 21	✓ CONFIRMED
Extension of term of a patent	TZS 12,000	Cap. 217 s.38(2); page item 22	✓ CONFIRMED
Restoration of a lapsed patent or utility certificate: application; restoration	No fee; TZS 10,000	GN 490 of 1994; page items 23, 24	✓ CONFIRMED
Offer to surrender a patent or utility certificate	TZS 8,000	GN 490 of 1994; page item 25	✓ CONFIRMED
Opposition to an offer to surrender	TZS 10,000	GN 490 of 1994; page item 26	✓ CONFIRMED
Change of name, nationality, address or address for service	TZS 4,000	GN 490 of 1994, reg 35; page item 27	✓ CONFIRMED
Recording a change of ownership	TZS 4,000	GN 490 of 1994; page item 28	✓ CONFIRMED

EXTENSION OF TERM
TZS 12,000
Patent term extension.

OWNERSHIP CHANGE
TZS 4,000
Recorded in the register.

LICENCE CONTRACT
TZS 8,000
Registration of a licence.

PATENTS: ANNUAL FEES, RESTORATION AND REGISTER · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration of a licence contract	TZS 8,000	Cap. 217 s.47; page item 35	✓ CONFIRMED
Certificate of receipt; licences of right entry; licence certificate; extension of time	No fee	GN 490 of 1994; page items 36 to 38, 43	✓ CONFIRMED
Objection to an entry under reg 50(1), s. 60(3)	TZS 10,000	Cap. 217 s.60(3); page item 41	✓ CONFIRMED
Cancellation of an entry under reg 50(1), s. 60(7)	TZS 1,500	Cap. 217 s.60(7); page item 42	✓ CONFIRMED
Correction of an error in the register, a document or an application	TZS 1,500 each	GN 490 of 1994, reg 39(1); page items 31, 32	✓ CONFIRMED
Opposition to the correction of an error, reg 39(2)	TZS 4,000	GN 490 of 1994, reg 39(2); page item 33	✓ CONFIRMED
Recording a court order	TZS 1,000	GN 490 of 1994, reg 40; page item 34	✓ CONFIRMED
Request for hearing, reg 65	TZS 10,000	GN 490 of 1994, reg 65; page item 45	✓ CONFIRMED
Inspection of the register	TZS 1,000	GN 490 of 1994, reg 37(2); page item 29	✓ CONFIRMED
Certified copies or extracts from the register	TZS 4,000	GN 490 of 1994, reg 38; page item 30	✓ CONFIRMED
Copies of documents under s.5(c)	TZS 300 per page	Cap. 217 s.5(c); page item 44	✓ CONFIRMED

SOURCE OF RECORD: BRELA; PATENTS (REGISTRATION) ACT CAP. 217; PATENTS REGULATIONS 1994 (GN 490), BRELA PATENT FEES SCHEDULE.

COSOTA: COPYRIGHT MEMBERSHIP AND WORKS

The Copyright Society of Tanzania prints no separate rate for foreign rights holders.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Membership, individual: form fee plus annual fee	TZS 10,000 + 20,000 = TZS 30,000	Cap. 218; GN 6 of 2006; COSOTA fee page	✓ CONFIRMED
Membership, group, company, choir or band: form fee plus annual fee	TZS 20,000 + 80,000 = TZS 100,000	Cap. 218; GN 6 of 2006; COSOTA fee page	✓ CONFIRMED
Registration of a work (music, film, visual art, sculpture, poetry, scripts)	TZS 1,000 per work	Cap. 218; GN 6 of 2006; COSOTA fee page	✓ CONFIRMED

INDIVIDUAL MEMBER
TZS 10,000 + 20,000 = TZS 30,000
Form plus first annual fee.

EACH WORK
TZS 1,000 per work
Registration of one work.

CLEARANCE
TZS 10,000
Clearance certificate application.

COSOTA: COPYRIGHT MEMBERSHIP AND WORKS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Clearance certificate application	TZS 10,000	Cap. 218; COSOTA fee page	✓ CONFIRMED

NOTE

The annual membership fee recurs every year.

SOURCE OF RECORD: COSOTA; COPYRIGHT AND NEIGHBOURING RIGHTS ACT CAP. 218; COPYRIGHT AND NEIGHBOURING RIGHTS (REGISTRATION OF MEMBERS AND THEIR WORKS) REGULATIONS 2005, GN 6 OF 2006.

FCC: MERGERS, AGREEMENTS AND COMPLAINTS

A merger crossing the notification threshold is notified to the Fair Competition Commission and pays by the combined turnover or assets of the merging firms in the last audited accounts, whichever is higher.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Merger notification threshold: combined assets or turnover in Tanzania	TZS 3,500,000,000	GN 222 of 2017, para 2	✓ CONFIRMED
Merger fee, combined turnover or assets TZS 800 million to 25 billion	TZS 25,000,000	Cap. 285; GN 344 of 2018, r.68(2)	✓ CONFIRMED
Merger fee, over TZS 25 billion and under 100 billion	TZS 50,000,000	Cap. 285; GN 344 of 2018, r.68(2)	✓ CONFIRMED
Merger fee, TZS 100 billion and above	TZS 100,000,000	Cap. 285; GN 344 of 2018, r.68(2)	✓ CONFIRMED
Application for exemption of an agreement	TZS 8,000,000 plus TZS 2,000,000 per year of exemption	GN 344 of 2018, r.68(1)	✓ CONFIRMED
Review of an agreement	TZS 8,000,000	GN 344 of 2018, r.68(3)	✓ CONFIRMED
Filing a complaint under Part II	TZS 500,000	GN 344 of 2018, r.68(4)	✓ CONFIRMED
Withdrawal of a complaint	TZS 3,000,000	GN 344 of 2018, r.68(6)	✓ CONFIRMED
Copies of FCC records; certificate on certified copies	TZS 500 per A4 page; TZS 1,000 per certificate	GN 344 of 2018, r.68(9), (10)	✓ CONFIRMED
Fine, Parts VI and VII offences: natural person	TZS 10,000,000 to 30,000,000 or 1.5% of annual turnover, whichever greater	Act No. 13 of 2024, s.16; Cap. 285 s.60(2)	✓ CONFIRMED

THRESHOLD
TZS 3,500,000,000
Combined assets or turnover.

SMALLEST MERGER FEE
TZS 25,000,000
TZS 800 million to 25 billion.

LARGEST MERGER FEE
TZS 100,000,000
TZS 100 billion and above.

FCC: MERGERS, AGREEMENTS AND COMPLAINTS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Fine, Parts VI and VII offences: body corporate	TZS 30,000,000 to 50,000,000 or 3% of annual turnover, whichever greater	Act No. 13 of 2024, s.16; Cap. 285 s.60(2)	✓ CONFIRMED

NOTE

All r.68 fees are exclusive of VAT, and a merger fee is not refunded if the merger is refused. Informants and consumers complaining of a prohibited practice pay no complaint fee.

SOURCE OF RECORD: FAIR COMPETITION COMMISSION; FAIR COMPETITION ACT CAP. 285; FCC PROCEDURE RULES 2018, GN 344 OF 2018; GN 222 OF 2017; FAIR COMPETITION (AMENDMENT) ACT 2024.

FCC: TRADE MARK RECORDATION AGAINST COUNTERFEITS

A trade mark registered at BRELA is recorded with the FCC Chief Inspector for anti-counterfeit enforcement. Recordation lasts one year.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Recordation of a registered trade mark	TZS 200,000 per class	Cap. 85; GN 352F of 2025, Sch. 2 item 1	✓ CONFIRMED
Renewal of recordation	TZS 50,000 a year	GN 352F of 2025, Sch. 2 item 4	✓ CONFIRMED
Change of ownership	TZS 150,000	GN 352F of 2025, Sch. 2 item 2	✓ CONFIRMED
Change of name	TZS 100,000	GN 352F of 2025, Sch. 2 item 3	✓ CONFIRMED
Search of the recordation register; copies	TZS 3,000 each	GN 352F of 2025, Sch. 2 items 5, 6	✓ CONFIRMED

NOTE

Renewal is due 30 days before the recordation expires.

SOURCE OF RECORD: FAIR COMPETITION COMMISSION (CHIEF INSPECTOR); MERCHANDISE MARKS ACT CAP. 85; MERCHANDISE MARKS (RECORDATION) REGULATIONS 2025, GN 352F OF 2025, IN FORCE 1 JULY 2025.

RECORDATION
TZS 200,000 per class
Valid one year.

RENEWAL
TZS 50,000 a year
Due 30 days before expiry.

OWNERSHIP CHANGE
TZS 150,000
Recorded mark.

PPRA: NEST TENDER (ZABUNI) FEES

Tenderers register on the National e-Procurement System of Tanzania (NeST) and pay per tender entered. The winning tenderer pays a monitoring fee on the contract value.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Tenderer registration	TZS 100,000 a year	GN 518 of 2024, First Sch. Part B item 1	✓ CONFIRMED
Tender participation, national tender	TZS 30,000	GN 518 of 2024, First Sch. Part B item 2	✓ CONFIRMED
Tender participation, international tender	TZS 500,000	GN 518 of 2024, First Sch. Part B item 2	✓ CONFIRMED
Tender participation, common-use goods and services	TZS 10,000 per tender	GN 518 of 2024, First Sch. Part B item 3	✓ CONFIRMED
Disposal of public assets: registration of buyers	TZS 50,000	GN 518 of 2024, First Sch. Part B item 4	✓ CONFIRMED
SMS tender alerts (optional)	TZS 60,000 a year	GN 518 of 2024, First Sch. Part C item 1	✓ CONFIRMED
Monitoring fee, contract value up to TZS 10 million	Nil	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 10 million to 50 million	TZS 100,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 50 million to 100 million	TZS 200,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 100 million to 500 million	TZS 500,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 500 million to 1 billion	TZS 1,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 1 billion to 5 billion	TZS 2,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 5 billion to 10 billion	TZS 4,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 10 billion to 30 billion	TZS 6,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED
Monitoring fee, over TZS 30 billion to 60 billion	TZS 8,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED

REGISTRATION
TZS 100,000 a year
Every tenderer on NeST.

NATIONAL TENDER
TZS 30,000
Per tender entered.

INTERNATIONAL TENDER
TZS 500,000
Per tender entered.

PPRA: NEST TENDER (ZABUNI) FEES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Monitoring fee, over TZS 60 billion	TZS 10,000,000	GN 518 of 2024, First Sch. Part B	✓ CONFIRMED

SOURCE OF RECORD: PPRA; PUBLIC PROCUREMENT ACT 2023; PUBLIC PROCUREMENT REGULATIONS 2024, GN 518 OF 2024, FIRST SCHEDULE (ENGLISH TEXT DECLARED OFFICIAL BY GN 261 OF 2025).

HIGH COURT: FILING A PLAINT BY VALUE OF CLAIM

Court fees (ada za mahakama) are paid on filing; a plaint is not filed until the fee is paid.
Nationality does not change the fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Liquidated claim not exceeding TZS 400,000,000	TZS 150,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 400 million to 500 million	TZS 200,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 500 million to 600 million	TZS 250,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 600 million to 700 million	TZS 300,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 700 million to 800 million	TZS 350,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 800 million to 900 million	TZS 400,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 900 million to 1 billion	TZS 450,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 1 billion to 2 billion	TZS 500,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 2 billion to 3 billion	TZS 1,000,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 3 billion to 4 billion	TZS 1,500,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 4 billion to 5 billion	TZS 2,000,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 5 billion to 6 billion	TZS 2,500,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 6 billion to 7 billion	TZS 3,000,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 10,000,000
Monitoring fee, over TZS 60 billion.

LOWEST ON THIS PAGE
TZS 150,000
Liquidated claim not exceeding TZS 400,000,000.

LINES ON THIS PAGE
14
Each read against its source of record.

HIGH COURT: FILING A PLAINT BY VALUE OF CLAIM · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Over TZS 7 billion to 8 billion	TZS 3,500,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 8 billion to 9 billion	TZS 4,000,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Over TZS 9 billion to 10 billion	TZS 4,500,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Above TZS 10 billion	TZS 5,000,000	GN 247 of 2018, First Sch. item 1(a)(i)	✓ CONFIRMED
Unliquidated damages; permanent injunction or declaration	TZS 500,000 each	GN 247 of 2018, First Sch. items 1(b)(i), 1(c)(i)	✓ CONFIRMED

SOURCE OF RECORD: JUDICIARY OF TANZANIA; JUDICATURE AND APPLICATION OF LAWS ACT CAP. 358; COURT FEES RULES 2018, GN 247 OF 2018, FIRST SCHEDULE.

HIGH COURT: LANDLORD AND TENANT CLAIMS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Landlord claim for possession or rent arrears, up to TZS 150 million	TZS 40,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 150 million to 200 million	TZS 50,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 200 million to 250 million	TZS 60,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 250 million to 300 million	TZS 70,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 300 million to 400 million	TZS 75,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 400 million to 500 million	TZS 100,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 500 million to 1 billion, per TZS 100 million band	Rising TZS 25,000 a band to TZS 225,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 1 billion to 2 billion	TZS 250,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Over TZS 2 billion to 10 billion, per TZS 1 billion band	Rising TZS 250,000 a band to TZS 2,250,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED
Above TZS 10 billion	TZS 2,500,000	GN 247 of 2018, First Sch. item 1(d)	✓ CONFIRMED

LANDLORD, ENTRY BAND
TZS 40,000
Claim up to TZS 150 million.

LANDLORD, TOP BAND
TZS 2,500,000
Claim above TZS 10 billion.

TENANT CLAIM
TZS 100,000
Any relief against the landlord.

HIGH COURT: LANDLORD AND TENANT CLAIMS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Claim by a tenant against the landlord for any relief	TZS 100,000	GN 247 of 2018, First Sch. item 1(e)	✓ CONFIRMED

SOURCE OF RECORD: JUDICIARY OF TANZANIA; COURT FEES RULES 2018, GN 247 OF 2018, FIRST SCHEDULE ITEM 1(D), (E).

RESIDENT MAGISTRATES' AND DISTRICT COURTS: PLAINTS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Claim over TZS 30 million to 50 million	TZS 40,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 50 million to 70 million	TZS 50,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 70 million to 80 million	TZS 60,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 80 million to 100 million	TZS 70,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 100 million to 120 million	TZS 80,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 120 million to 140 million	TZS 90,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 140 million to 150 million	TZS 95,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 150 million to 200 million	TZS 100,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 200 million to 250 million	TZS 120,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Over TZS 250 million to 300 million	TZS 140,000	GN 247 of 2018, First Sch. item 1(a)(ii)	✓ CONFIRMED
Unliquidated damages; injunction or declaration	TZS 40,000 each	GN 247 of 2018, First Sch. items 1(b)(ii), 1(c)(ii)	✓ CONFIRMED

NOTE

The Rules print no band for claims up to TZS 30,000,000 in these courts.

SOURCE OF RECORD: JUDICIARY OF TANZANIA; COURT FEES RULES 2018, GN 247 OF 2018, FIRST SCHEDULE ITEM 1.

ENTRY BAND
TZS 40,000
Claim over TZS 30 million to 50 million.

TOP BAND
TZS 140,000
Claim over TZS 250 million to 300 million.

DAMAGES, UNVALUED
TZS 40,000 each
Also injunction or declaration.

HIGH COURT AND SUBORDINATE COURTS: APPLICATIONS AND APPEALS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Interlocutory application or chamber summons application	TZS 50,000	GN 247 of 2018, First Sch. item 1(f)	✓ CONFIRMED
Appeal to the High Court against a final decree	TZS 30,000	GN 247 of 2018, First Sch. item 41(a)	✓ CONFIRMED
Appeal to the High Court against any other order	TZS 20,000	GN 247 of 2018, First Sch. item 41(b)	✓ CONFIRMED
Appeal to a District Court against a judgment	TZS 20,000	GN 247 of 2018, First Sch. item 42(a)	✓ CONFIRMED
Appeal to a District Court against any other order	TZS 15,000	GN 247 of 2018, First Sch. item 42(b)	✓ CONFIRMED
Review of a judgment, High Court	TZS 100,000	GN 247 of 2018, First Sch. item 39(a)	✓ CONFIRMED
Review of a judgment, RM or District Court	TZS 50,000	GN 247 of 2018, First Sch. item 39(b)	✓ CONFIRMED
Reference or revision: High Court; RM or District Court	TZS 40,000; TZS 30,000	GN 247 of 2018, First Sch. item 40	✓ CONFIRMED
Leave to appeal out of time: High Court; RM or District Court	TZS 30,000; TZS 20,000	GN 247 of 2018, First Sch. item 44	✓ CONFIRMED
Bill of costs for taxation: High Court; RM or District Court	TZS 40,000; TZS 20,000	GN 247 of 2018, First Sch. item 4	✓ CONFIRMED
Execution: warrant of arrest or attachment, eviction or prohibitory order	TZS 20,000	GN 247 of 2018, First Sch. item 9	✓ CONFIRMED
Transfer of a decree: within Tanzania; outside Tanzania (courier excluded)	TZS 20,000; TZS 30,000	GN 247 of 2018, First Sch. items 17, 18	✓ CONFIRMED

SOURCE OF RECORD: JUDICIARY OF TANZANIA; COURT FEES RULES 2018, GN 247 OF 2018, FIRST SCHEDULE.

COURT COPIES, OATHS AND TRANSLATION

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Copy of judgment or proceedings for a non-party	TZS 50,000	GN 247 of 2018, First Sch. item 28	✓ CONFIRMED
Copy of a court document for a non-party	TZS 500 per page	GN 247 of 2018, First Sch. item 29	✓ CONFIRMED
Administering an oath or taking an affidavit; attesting a signature	TZS 5,000 each	GN 247 of 2018, First Sch. items 19, 20	✓ CONFIRMED

INTERLOCUTORY
TZS 50,000
Chamber summons with affidavit.

REVIEW, HIGH COURT
TZS 100,000
RM or District Court TZS 50,000.

EXECUTION
TZS 20,000
Warrant, eviction or prohibitory order.

COURT COPIES, OATHS AND TRANSLATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Translation or certification of translation, first 100 words	TZS 10,000	GN 247 of 2018, First Sch. items 26, 30	✓ CONFIRMED
Translation or certification of translation, each further 100 words	TZS 5,000	GN 247 of 2018, First Sch. items 26, 30	✓ CONFIRMED

NOTE

Parties receive copies of the judgment and proceedings within the filing fee.

SOURCE OF RECORD: JUDICIARY OF TANZANIA; COURT FEES RULES 2018, GN 247 OF 2018, FIRST SCHEDULE.

PRIMARY COURTS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Civil claim not exceeding TZS 1,000,000	TZS 5,000	GN 247 of 2018, Second Sch. item 1	✓ CONFIRMED
Civil claim exceeding TZS 1,000,000	TZS 10,000	GN 247 of 2018, Second Sch. item 1	✓ CONFIRMED
Any other civil matter	TZS 10,000	GN 247 of 2018, Second Sch. item 1(b)	✓ CONFIRMED
Probate or administration: application to appoint an administrator	TZS 5,000	GN 247 of 2018, Second Sch. item 14	✓ CONFIRMED
Additional fee where a court officer or impartial person administers	10% of gross estate or TZS 50,000, whichever greater, capped at TZS 100,000	GN 247 of 2018, Second Sch. item 14	✓ CONFIRMED
Making a copy	TZS 2,000	GN 247 of 2018, Second Sch. item 9	✓ CONFIRMED
Certifying a copy of any document	TZS 5,000	GN 247 of 2018, Second Sch. item 11	✓ CONFIRMED
Certified copy by length	TZS 2,000 first 100 words; TZS 1,000 each further 100	GN 247 of 2018, Second Sch. item 24	✓ CONFIRMED
Certifying a judgment or order	TZS 5,000	GN 247 of 2018, Second Sch. item 27	✓ CONFIRMED

SOURCE OF RECORD: JUDICIARY OF TANZANIA; COURT FEES RULES 2018, GN 247 OF 2018, SECOND SCHEDULE.

SMALL CLAIM
TZS 5,000
Civil claim up to TZS 1,000,000.

PROBATE FILING
TZS 5,000
Appointment of an administrator.

CERTIFIED COPY
TZS 5,000
Any document.

HIGH COURT COMMERCIAL DIVISION

Commercial disputes pay an ad valorem filing fee, capped, under the Commercial Division Fees Rules 2012, in force 1 July 2012.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Plaint, counter-claim or set-off with a stated value	2% of value, maximum TZS 10,000,000	GN 249 of 2012, First Sch. item 1	✓ CONFIRMED
Non-valued claim (damages, injunction, declaration, originating summons)	TZS 3,000,000	GN 249 of 2012, First Sch. items 2, 5	✓ CONFIRMED
Interlocutory application	TZS 200,000	GN 249 of 2012, First Sch. item 7	✓ CONFIRMED
Review, reference or revision	TZS 100,000	GN 249 of 2012, First Sch. item 32	✓ CONFIRMED
Appeal	TZS 50,000	GN 249 of 2012, First Sch. item 33	✓ CONFIRMED
Leave to appeal out of time	TZS 100,000	GN 249 of 2012, First Sch. item 35	✓ CONFIRMED
Execution process (attachment, eviction, prohibitory order)	TZS 100,000	GN 249 of 2012, First Sch. item 9	✓ CONFIRMED
Adjournment	TZS 150,000	GN 249 of 2012, First Sch. item 10	✓ CONFIRMED
Leave to file out of time	TZS 300,000	GN 249 of 2012, First Sch. item 11	✓ CONFIRMED
Mandamus, certiorari or permanent injunction	TZS 300,000	GN 249 of 2012, First Sch. item 15	✓ CONFIRMED

NOTE

One quarter of the filing fee is refunded where the case settles or is mediated within 6 months (r.7).

SOURCE OF RECORD: HIGH COURT OF TANZANIA (COMMERCIAL DIVISION); COMMERCIAL DIVISION FEES RULES 2012, GN 249 OF 2012, FIRST SCHEDULE.

COURT OF APPEAL (CIVIL)

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Notice of appeal	TZS 8,000 (TZS 5,000 from a superior court in appellate jurisdiction)	GN 368 of 2009, r.118, Second Sch.	✓ CONFIRMED

VALUED PLAINT

2% of value, maximum TZS 10,000,000

Ad valorem, capped.

NON-VALUED CLAIM

TZS 3,000,000

Damages, injunction or declaration.

INTERLOCUTORY

TZS 200,000

Each application.

COURT OF APPEAL (CIVIL) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Record of appeal	TZS 30,000 first copy; TZS 5,000 each further copy	GN 368 of 2009, Second Sch.	✓ CONFIRMED
Appeal fee, money claim	TZS 10,000 first TZS 100,000, then graduated, capped at TZS 150,000	GN 368 of 2009, Second Sch.	✓ CONFIRMED
Appeal fee, other appeals	TZS 15,000 + TZS 6,000 per extra hearing day, capped at TZS 50,000	GN 368 of 2009, Second Sch.	✓ CONFIRMED
Notice of motion	TZS 10,000	GN 368 of 2009, Second Sch.	✓ CONFIRMED
Affidavit	TZS 5,000	GN 368 of 2009, Second Sch.	✓ CONFIRMED
Cross-appeal; bill of costs; reference	TZS 10,000 each	GN 368 of 2009, Second Sch.	✓ CONFIRMED

NOTE

The money-claim appeal fee adds TZS 5,000 per TZS 100,000 up to TZS 1,000,000 and TZS 3,000 per TZS 100,000 up to TZS 5,000,000, to the TZS 150,000 cap.

SOURCE OF RECORD: COURT OF APPEAL OF TANZANIA; APPELLATE JURISDICTION ACT CAP. 141; TANZANIA COURT OF APPEAL RULES 2009, GN 368 OF 2009, AS AMENDED.

ADVOCATES AND THE TANGANYIKA LAW SOCIETY

Admission and practising certificates are paid to the Registrar of the High Court; the annual subscription is paid to the Tanganyika Law Society.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Entry on the Roll of Advocates, East African citizen	TZS 20,000	Cap. 341; GN 62 of 2015, reg 2	✓ CONFIRMED
Entry on the Roll of Advocates, non East African citizen	USD 100 or TZS equivalent	Cap. 341; GN 62 of 2015, reg 2	✓ CONFIRMED
Practising certificate, under 5 years of practice	TZS 50,000 a year	GN 62 of 2015, reg 3; GN 689 of 2025	✓ CONFIRMED
Practising certificate, 5 years and above	TZS 100,000 a year	GN 62 of 2015, reg 3; GN 689 of 2025	✓ CONFIRMED
Renewal more than 6 months after expiry	Renewal fee plus half of it as penalty	GN 62 of 2015, reg 5	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 100,000
Practising certificate, 5 years and above.

LOWEST ON THIS PAGE
TZS 5,000
Affidavit.

LINES ON THIS PAGE
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Each read against its source of record.

ADVOCATES AND THE TANGANYIKA LAW SOCIETY · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Temporary admission for one case, Court of Appeal level (s.39(2))	TZS 500,000 per case	Cap. 341 s.39(2); GN 62 of 2015, reg 4	✓ CONFIRMED
Temporary admission for one case, any other case	TZS 400,000 per case	Cap. 341 s.39(2); GN 62 of 2015, reg 4	✓ CONFIRMED
TLS subscription, newly admitted member	TZS 350,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
TLS subscription, 1 to 5 years	TZS 200,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
TLS subscription, 6 years and above	TZS 300,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
TLS subscription, non-practising member	TZS 150,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
TLS subscription, commissioner for oaths and notary	TZS 170,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
TLS subscription, non-citizen advocate	USD 1,000	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED
East Africa Law Society levy, every member	USD 20	Cap. 307; GN 600 of 2022, Schedule	✓ CONFIRMED

NOTE

The practising certificate runs to 31 December each year. An advocate who has not paid the TLS subscription may not practise and is listed as a defaulter. The Chief Justice may waive the late-renewal penalty.

SOURCE OF RECORD: JUDICIARY (REGISTRAR, HIGH COURT); ADVOCATES ACT CAP. 341; GN 62 OF 2015 AND GN 689 OF 2025; TANGANYIKA LAW SOCIETY ACT CAP. 307; TLS (ANNUAL SUBSCRIPTIONS) REGULATIONS 2022, GN 600 OF 2022.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Business Registrations and Licensing Agency (BRELA)	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
Copyright Society of Tanzania (COSOTA)	Membership, registration of works, clearance certificates	cosota.go.tz

HIGHEST ON THIS PAGE
TZS 500,000
Temporary admission for one case, Court of Appeal level.

LOWEST ON THIS PAGE
TZS 150,000
TLS subscription, non-practising member.

LINES ON THIS PAGE
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Each read against its source of record.

DAR ES SALAAM PORT AND CITY. EVERY IMPORT IS PRICED AT THE QUAY BEFORE IT IS PRICED AT THE TILL.

PART II

TAX, PAYROLL AND TRADE

Registration with TRA is free. **What a business pays is the rate:** on profit, on turnover, on every salary and on every container that crosses the quay.

06	Which taxes and fees does TRA charge a business?	86
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06

WHICH TAXES AND FEES DOES TRA CHARGE A BUSINESS?

TRA · INCOME TAX ACT CAP. 332; VAT ACT CAP. 148

THE SHORT ANSWER

TRA charges no fee for a TIN. A company pays corporate income tax at 30% (Income Tax Act Cap. 332), VAT at 18% once turnover reaches TZS 200 million in 12 months (VAT Act Cap. 148), withholding tax of 2% to 15% on payments it makes, and stamp duty on instruments. Resident individuals turning over up to TZS 200,000,000 pay presumptive tax, nil for 12 months from the TIN (Finance Act 2026).

CORPORATE INCOME TAX	VAT STANDARD RATE	TIN REGISTRATION
30%	**18%**	**No fee**
Resident companies and branches, Income Tax Act Cap. 332.	Registration compulsory at TZS 200 million turnover in 12 months.	TRA prescribes no fee; apply within 15 days of starting.

QUESTIONS PEOPLE ASK

Q Is TIN registration free in Tanzania?

Yes. TRA prescribes no fee for a Taxpayer Identification Number. The Tax Administration Act Cap. 438 s.22(1), as amended by the Finance Act 2026, requires the application within 15 days of starting employment, business or investment.

Q Is the VAT threshold TZS 100 million or TZS 200 million?

Both apply. VAT registration is compulsory when taxable turnover reaches TZS 200 million in 12 months, or TZS 100 million in 6 months, under the VAT Act Cap. 148 s.28. The application is due within 30 days. Professional service providers register at any turnover.

WHO PAYS	HOW IT IS PAID	WHEN
Taxpayer, withholding agent or tenant, on its own TIN	TRA portal bill with a GePG control number (namba ya malipo), paid by bank or mobile money	VAT and DST by the 20th; provisional tax in 4 instalments; final return 6 months after year end

MORE QUESTIONS PEOPLE ASK

Q What is presumptive tax for small businesses, and how much is it?

Presumptive tax (kodi ya makadirio) replaces accounts-based income tax for resident individuals turning over up to TZS 200,000,000. Turnover to TZS 4,000,000 pays nil; TZS 11,000,001 to 200,000,000 pays 4.0% of turnover. New taxpayers pay nil for 12 months from the TIN.

Q What is withholding tax on rent, and who pays it?

The tenant withholds 10% of rent on land and buildings, for resident and non-resident landlords alike, and remits it to TRA under the Income Tax Act Cap. 332 First Schedule para 4(b)(ii). Construction equipment rent and motor vehicle hire also take 10%.

Q What is the penalty for filing a tax return late?

Each month or part month costs the higher of 2.5% of the unpaid tax or TZS 100,000 for an individual, TZS 300,000 for a body corporate (Tax Administration Act Cap. 438 s.89). Unpaid tax also carries interest at the statutory rate, 8.75% in the third quarter of 2026.

Q Is there a fee for a TRA tax clearance certificate?

TRA publishes no fee for a tax clearance certificate. The certificate is issued on application under the Tax Administration Act Cap. 438, as TRA's Taxes and Duties at a Glance 2025/26 states at item 35.

REGISTRATION: TIN, VAT AND FISCAL DEVICES

Registration with TRA carries no prescribed fee. VAT registration turns on taxable turnover; a fiscal device is bought from an approved supplier.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Taxpayer Identification Number (TIN), apply within 15 days of starting activity	No fee prescribed	Same as citizen	Cap. 438 s.22(1); FA 2026 s.72	✓ CONFIRMED
VAT registration threshold, apply within 30 days	TZS 200 million in 12 months, or TZS 100 million in 6 months	Same as citizen	VAT Act Cap. 148 s.28	✓ CONFIRMED
VAT registration regardless of turnover	Professional service providers, government entities in economic activity, intending traders	Same as citizen	Cap. 148 ss.28 and 29	✓ CONFIRMED

WHO PAYS
Taxpayer, withholding agent or tenant, on its own TIN

HOW IT IS PAID
TRA portal bill with a GePG control number (namba ya malipo), paid by bank or mobile money

WHEN
VAT and DST by the 20th; provisional tax in 4 instalments; final return 6 months after year end

REGISTRATION: TIN, VAT AND FISCAL DEVICES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Electronic fiscal device (EFD or VFD), mandatory at turnover of TZS 11 million or more	No price set by TRA; market price from approved suppliers	Same as citizen	Cap. 438; TRA EFD/ VFD suppliers page	✓ CONFIRMED

NOTE

The six-month test runs to the end of the previous month. EFDs bought by traders not registered for VAT qualify for 100% depreciation.

SOURCE OF RECORD: TRA; TAX ADMINISTRATION ACT CAP. 438 R.E. 2023; VAT ACT CAP. 148; FINANCE ACT 2026.

INCOME TAX RATES FOR COMPANIES AND NON-RESIDENTS

Resident companies and branches of non-residents pay 30% of total income. Reduced rates reward listing and new manufacturing under a performance agreement.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Corporate income tax, resident company; domestic permanent establishment	30% of total income	30% of total income	Cap. 332 First Sch. para 3(1)	✓ CONFIRMED
Gains of a company	Included in total income at 30%	Same as citizen	Cap. 332 First Sch. para 3(1)	✓ CONFIRMED
Newly listed DSE company, at least 25% of equity issued to the public, 3 years	25%	Same as citizen	Cap. 332 First Sch. para 3(2)(a); FA 2025	✓ CONFIRMED
New assembler of motor vehicles, tractors, fishing boats or outboard engines, 5 years	10%	Same as citizen	Cap. 332 First Sch. para 3(2)(b)	✓ CONFIRMED
New pharmaceutical or leather manufacturer, 5 years	20%	Same as citizen	Cap. 332 First Sch. para 3(2)(c)	✓ CONFIRMED
Alternative minimum tax: third year of perpetual unrelieved loss	1% of turnover	Same as citizen	Cap. 332 s.4(8); para 3(3); FA 2025	✓ CONFIRMED
Repatriated income of a branch (domestic permanent establishment)	Not applicable	10% of repatriated income	Cap. 332 First Sch. para 3(4)	✓ CONFIRMED

STANDARD RATE
30%
Resident company or domestic permanent establishment.

MINIMUM TAX
1% of turnover
Third consecutive year of unrelieved loss.

BRANCH PROFITS
10%
On income repatriated by a permanent establishment.

INCOME TAX RATES FOR COMPANIES AND NON-RESIDENTS · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Deemed distribution: profit undistributed 12 months after year end	15% of that profit, taxed as a dividend	Same as citizen	Cap. 332 s.33A; FA 2026 s.22	✓ CONFIRMED
Non-resident individual, total income	Not applicable	30% of total income	Cap. 332 First Sch. para 1(4)	✓ CONFIRMED

NOTE

Alternative minimum tax excludes agriculture, health and education, and tea processing from 1 July 2024 to 30 June 2027. Deemed distribution excludes DSE-listed companies, banks and financial institutions, insurers and mining companies with Framework Agreements. The 10% and 20% rates require a performance agreement with the Government.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 R.E. 2023, FIRST SCHEDULE PARA 3; FINANCE ACTS 2025 AND 2026.

PRESUMPTIVE TAX (KODI YA MAKADIRIO): RESIDENT INDIVIDUALS

Resident individuals turning over up to TZS 200,000,000 a year pay a fixed or turnover tax in place of accounts-based income tax. Finance Act 2026 raised the ceiling from TZS 100,000,000 and added a 12-month holiday for new taxpayers.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Turnover up to TZS 4,000,000	Nil	Cap. 332 First Sch. para 2(3); FA 2026 s.27	✓ CONFIRMED
TZS 4,000,001 to 7,000,000	TZS 100,000 without complete records; 3% of turnover above TZS 4,000,000 with records	Cap. 332 First Sch. para 2(3); FA 2026 s.27	✓ CONFIRMED
TZS 7,000,001 to 11,000,000	TZS 250,000 without complete records; TZS 90,000 plus 3% above TZS 7,000,000 with records	Cap. 332 First Sch. para 2(3); FA 2026 s.27	✓ CONFIRMED
TZS 11,000,001 to 200,000,000	4.0% of turnover	Cap. 332 First Sch. para 2(3); FA 2026 s.27	✓ CONFIRMED
New taxpayer, turnover TZS 4,000,001 to 200,000,000, first 12 months from TIN	Nil	Cap. 332 First Sch. para 2(3), (4); FA 2026	✓ CONFIRMED

NIL BAND
TZS 4,000,000
Annual turnover taxed at nil.

TOP BAND
4.0% of turnover
TZS 11,000,001 to 200,000,000, records or none.

NEW BUSINESS
Nil
First 12 months from the TIN, on application.

PRESUMPTIVE TAX (KODI YA MAKADIRIO): RESIDENT INDIVIDUALS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Turnover above TZS 200,000,000	Provisional tax in instalments; final return with accounts at individual rates	Cap. 332 First Sch. para 2(2); FA 2026 s.27	✓ CONFIRMED

NOTE

The 12-month nil rate is granted on application to the Commissioner; TRA requires a turnover declaration within 30 days before the relief expires. Complete records means compliance with Tax Administration Act s.43. Companies never fall in this regime.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 FIRST SCHEDULE PARA 2, AS SUBSTITUTED BY FINANCE ACT 2026 S.27.

PRESUMPTIVE TAX ON TRANSPORT OPERATORS

Resident individual vehicle operators pay a fixed annual income tax per vehicle by class and capacity.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Class A passenger: up to 5 passengers, including three-wheelers (bajaji)	TZS 120,000 a year	Cap. 332 First Sch. para 2; FA 2026 s.27(a)(iv)	✓ CONFIRMED
Class A passenger: 6 to 15; 16 to 30; 31 to 45 passengers	TZS 250,000; TZS 650,000; TZS 1,100,000	Cap. 332 First Sch. para 2; FA 2025 s.60(a)	✓ CONFIRMED
Class A passenger: 46 to 65; above 65 passengers	TZS 1,600,000; TZS 2,200,000	Cap. 332 First Sch. para 2; FA 2025 s.60(a)	✓ CONFIRMED
Class B tour vehicle: up to 15; 16 to 25; 26 to 45 tourists	TZS 650,000; TZS 900,000; TZS 1,300,000	Cap. 332 First Sch. para 2; FA 2023 s.31(a)	✓ CONFIRMED
Class B tour vehicle: 46 to 65; above 65 tourists	TZS 1,800,000; TZS 2,400,000	Cap. 332 First Sch. para 2; FA 2023 s.31(a)	✓ CONFIRMED
Class C goods vehicle: up to 500 kg; above 500 kg to 1 t; 1 to 5 t	TZS 120,000; TZS 250,000; TZS 500,000	Cap. 332 First Sch. para 2; FA 2025 s.60(b)	✓ CONFIRMED
Class C goods vehicle: 6 to 10 t; 11 to 15 t; 16 to 20 t	TZS 750,000; TZS 1,100,000; TZS 1,300,000	Cap. 332 First Sch. para 2; FA 2025 s.60(b)	✓ CONFIRMED
Class C goods vehicle: 21 to 25 t; 26 to 30 t; over 30 t	TZS 1,650,000; TZS 1,900,000; TZS 2,200,000	Cap. 332 First Sch. para 2; FA 2025 s.60(b)	✓ CONFIRMED

BAJAJI
TZS 120,000
Three-wheeler, per vehicle a year, from 1 July 2026.

TAXI
TZS 180,000
Class D private hire, per vehicle a year.

HEAVIEST TRUCK
TZS 2,200,000
Class C goods vehicle over 30 tonnes.

PRESUMPTIVE TAX ON TRANSPORT OPERATORS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Class D private hire: taxi; ride hailing; ride sharing; special hire	TZS 180,000; TZS 350,000; TZS 450,000; TZS 750,000	Cap. 332 First Sch. para 2; FA 2025 s.60(c)	✓ CONFIRMED

NOTE

Finance Act 2026 inserts three-wheelers into Class A item 1. Finance Act 2025 removed the former motorcycle and tricycle rows from Class D.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 FIRST SCHEDULE PARA 2, TRANSPORT TABLE; FINANCE ACTS 2023 TO 2026.

WITHHOLDING TAX (KODI YA ZUIO): INVESTMENT INCOME AND RENT

The payer deducts the tax from the gross payment and remits it to TRA. The first column is the rate on a resident payee, the second on a non-resident payee.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Dividend from a DSE-listed company	5%	5%	Cap. 332 First Sch. para 4(b)(i)(aa)	✓ CONFIRMED
Dividend to a resident company holding and controlling 25% or more	5%	Not applicable	Cap. 332 s.54(2); para 4(b)(i)(aa)	✓ CONFIRMED
Dividend, other	10%	10%	Cap. 332 First Sch. para 4(b)(i)(bb)	✓ CONFIRMED
Interest (outside withholding when paid to a resident financial institution)	10%	10%	Cap. 332 First Sch. para 4(b)(ii)	✓ CONFIRMED
Interest on DSE-listed corporate or municipal bonds	Nil	Not applicable	Cap. 332 s.105(2)(f)	✓ CONFIRMED
Royalty	15%	15%	Cap. 332 First Sch. para 4(b), other payments	✓ CONFIRMED
Royalty for film, video or sound recording (sports 5% rate repealed 1 July 2026)	10%	10%	Cap. 332 para 4(b); FA 2026 s.27(c)(i)	✓ CONFIRMED
Rent, land and buildings	10%	10%	Cap. 332 First Sch. para 4(b)(ii)	✓ CONFIRMED
Rent, aircraft lease	10%	15%	Cap. 332 s.105(2)(d); para 4(b)	✓ CONFIRMED

RENT ON BUILDINGS
10%
Resident and non-resident landlords alike.

ROYALTY
15%
Film, video and sound royalties take 10%.

LISTED DIVIDEND
5%
DSE-listed company, any shareholder.

WITHHOLDING TAX (KODI YA ZUIO): INVESTMENT INCOME AND RENT · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Rent, construction equipment and machinery	10%	10%	Cap. 332 s.105(2)(d); FA 2024 s.39	✓ CONFIRMED
Motor vehicle hire	10%	Not applicable	Cap. 332 s.105(2)(d); FA 2025 s.55	✓ CONFIRMED
Rent, other assets	Outside withholding	15%	Cap. 332 s.105(2)(d); para 4(b)	✓ CONFIRMED
Other investment returns	15%	15%	Cap. 332 First Sch. para 4(b)	✓ CONFIRMED
Natural resource payment	15%	15%	Cap. 332 s.105(1); para 4(b)	✓ CONFIRMED

NOTE

Rates follow the Income Tax Act text. TRA's web table and the Glance 2025/26 print 10% on royalties and 20% on non-resident rent of land and buildings; the Act sets 15% and 10%. Sports royalties now fall under other payments at 15%.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 R.E. 2023 SS.54, 105, FIRST SCHEDULE PARA 4; FINANCE ACTS 2024 TO 2026.

WITHHOLDING TAX: SERVICES, SUPPLIES AND SECTOR PAYMENTS

Service fees split sharply by residence: 5% on a resident provider, 15% on a non-resident.
Sector rows apply to resident payees only.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Service fee (professional and other services)	5%	15%	Cap. 332 s.106(1)(c); para 4(c)	✓ CONFIRMED
Technical or management services to mining, oil and gas	10%	15%	Cap. 332 s.106(1)(a); FA 2025 s.60(e)(i)	✓ CONFIRMED
Insurance premium	Not applicable	10%	Cap. 332 s.106(1)(b); FA 2025 s.60(e)(ii)	✓ CONFIRMED
Transport by a non-resident operator without a permanent establishment	Not applicable	5% of gross payment	Cap. 332 s.115(5) to (7)	✓ CONFIRMED
Goods supplied to Government or its institutions	2% of gross payment	Not applicable	Cap. 332 s.107; para 4(c)	✓ CONFIRMED

RESIDENT SERVICE FEE
5%
Professional and other services; 15% to non-residents.

MINING SERVICES
10%
Technical or management services to mining, oil and gas.

GOVERNMENT SUPPLY
2%
Of gross payment for goods supplied to Government.

WITHHOLDING TAX: SERVICES, SUPPLIES AND SECTOR PAYMENTS · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Precious metals and gemstones from a primary licensee or artisanal miner	2%	Not applicable	Cap. 332 s.106(1)(e); para 4(c)	✓ CONFIRMED
Purchase of salt	2%	Not applicable	Cap. 332 s.106(1)(f); FA 2025 s.56(b)	✓ CONFIRMED
Forest produce: timber, logs, poles, resin, gums, single instalment	2% of gross payment	Not applicable	Cap. 332 s.116A; FA 2026 s.25	✓ CONFIRMED
Commission of mobile money, bank and digital payment agents	10%	Not applicable	Cap. 332 s.106(1)(d); para 4(c)	✓ CONFIRMED
Gaming advertisement and promotion commission	10%	Not applicable	Cap. 332 s.106(1)(d)(iv); FA 2025	✓ CONFIRMED
Payment to a resident digital content creator	5%	Not applicable	Cap. 332 s.83B; FA 2024 s.46(c)	✓ CONFIRMED
Payment to a resident for exchange or transfer of a digital asset	3%	Not applicable	Cap. 332 s.83C(1); FA 2024 s.41	✓ CONFIRMED
Verified carbon emission reduction payment	10%	Not applicable	Cap. 332 s.106(1)(g); para 4(c)	✓ CONFIRMED
Agricultural produce purchases	No withholding in operation	Not applicable	Cap. 332 First Sch. para 4(d); FA 2026	✓ CONFIRMED

NOTE

Finance Act 2026 inserted a 1% rate for payments under section 109A but enacted no section 109A, so no produce withholding operates. Construction contracts split 3:2 materials to services for the service fee. Mineral withholding is final for individual primary licensees and artisanal miners.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 R.E. 2023 SS.83B, 83C, 106, 107, 115, 116A, FIRST SCHEDULE PARA 4; FINANCE ACTS 2024 TO 2026.

WHO PAYS

Taxpayer, withholding agent or tenant, on its own TIN

HOW IT IS PAID

TRA portal bill with a GePG control number (namba ya malipo), paid by bank or mobile money

WHEN

VAT and DST by the 20th; provisional tax in 4 instalments; final return 6 months after year end

VAT RATES, WITHHOLDING VAT AND RETURNS

Mainland VAT is 18%, cut to 16% where an unregistered buyer pays by bank or approved electronic payment. Appointed agents withhold part of the VAT at source.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Standard rate, Mainland Tanzania	18%	VAT Act Cap. 148 s.5	✓ CONFIRMED
Standard-rated supply to an unregistered buyer paying by bank or approved e-payment	16% from 1 September 2025	Cap. 148 s.5(6); FA 2025 s.124	✓ CONFIRMED
Exports, international transport, aircraft and ship stores, services and IP used abroad	0%	Cap. 148 zero-rating provisions	✓ CONFIRMED
Withholding VAT by appointed agents: goods; services	3% of consideration; 6% of consideration	Cap. 148 ss.5(5), 71(5); FA 2026 ss.91, 95	✓ CONFIRMED
Return and payment; input tax claim window	By the 20th of the following month; 6 months from invoice or EFD receipt	VAT Act Cap. 148; TRA VAT page	✓ CONFIRMED
Zanzibar VAT (ZRA): standard rate; registration threshold	15%; TZS 100 million a year	TRA Glance 2025/26 items 10.5, 10.6	✓ CONFIRMED

NOTE

The agent remits withheld VAT within 10 days after the tax period; the supplier receives 15% on goods or 12% on services. Mixed supplies apportion 3:2 goods to services. Gold sold to the Bank of Tanzania or licensed refineries and local fertilizer to 30 June 2028 are zero-rated.

SOURCE OF RECORD: TRA; VALUE ADDED TAX ACT CAP. 148 R.E. 2023; FINANCE ACTS 2025 AND 2026; ZANZIBAR LINE PER TRA GLANCE 2025/26.

STANDARD RATE
18%
Mainland supplies of goods and services.

BANK-PAID SALE
16%
Unregistered buyer paying by bank or e-payment.

WITHHOLDING VAT
3%
Of consideration on goods; 6% on services.

DIGITAL SERVICES TAX AND NON-RESIDENT ONLINE SUPPLIERS

Non-resident suppliers selling electronic services to individuals in Tanzania register online and account for tax without a local representative.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Digital service tax on payments from individuals for electronic services	Not applicable	3% of gross payments	Cap. 332 s.116(1), (2); FA 2026 s.24	✓ CONFIRMED
VAT on e-services to unregistered persons	Not applicable	No threshold; online registration; digital intermediary deemed supplier from 1 July 2026	Cap. 148 s.51(2); FA 2026 s.94	✓ CONFIRMED
Excise on services delivered online to an unregistered resident, from 1 July 2026	Not applicable	Rate for the service concerned; non-resident registers, files and pays	Cap. 147 s.126(4), (5); FA 2026 s.8(b)	✓ CONFIRMED

NOTE

Finance Act 2026 raised DST from 2% to 3%, with return and payment by the 20th of the following month. Non-resident e-service suppliers charge VAT at 18% with no input tax credit and no EFD. Online excise applies from 1 July 2026.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 S.116; VAT ACT CAP. 148 S.51; EXCISE (MANAGEMENT AND TARIFF) ACT CAP. 147 S.126; FINANCE ACT 2026.

EXCISE DUTY ON DOMESTIC GOODS AND SERVICES; FUEL LEVY

Excise applies to local and imported goods alike unless a row separates them. Specific rates rose on 1 July 2026 and are indexed each year at March inflation plus 2%.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Electronic communication services: voice, SMS, data	17% of dutiable value	Cap. 147 s.126(7); FA 2026 s.8(c)	✓ CONFIRMED
Pay-TV; money transfer and payment fees	7%; 10%	Cap. 147 s.126(8), (14); FA 2025 s.29	✓ CONFIRMED
Cosmetics, perfumes, shampoo, deodorants (headings 33.03 to 33.07)	15%	Cap. 147 Fourth Sch.; FA 2026 s.10(b)	✓ CONFIRMED
Imported footwear 6402.99.00; imported artificial flowers 67.02; appliances 8516.79.00	10%; 20%; 10%	Cap. 147 Fourth Sch.; FA 2026 s.10(c) to (e)	✓ CONFIRMED

DST RATE
3%
Of gross payments, since 1 July 2026.

E-SERVICE VAT
No threshold
Registration from the first shilling of sales.

ONLINE EXCISE
1 July 2026
Start of excise on non-resident online services.

EXCISE DUTY ON DOMESTIC GOODS AND SERVICES; FUEL LEVY · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Imported furniture; fireworks; imported used tableware and kitchenware	25%; 25%; 20%	Cap. 147 Fourth Sch.; FA 2025 ss.29, 34	✓ CONFIRMED
Imported used spare parts; used domestic and electric appliances	25%	Cap. 147 s.126	✓ CONFIRMED
Ice cream; sausages (imported / local)	10% / 5%; 10% / 5%	Cap. 147 Fourth Sch.; FA 2025 s.34(b), (f)	✓ CONFIRMED
Potato crisps 2005.20.00 (imported / local); imported margarine	TZS 108 / TZS 54 a kg; TZS 540 a kg	Cap. 147 Fourth Sch.; FA 2026 s.10(a)	✓ CONFIRMED
Cement, local and imported	TZS 21.60 a kg	Cap. 147 Fourth Sch. 25.23; FA 2026 s.10(a)	✓ CONFIRMED
Disposable plastic sacks and bags 3923.21.00, 3923.29.00	50%	Cap. 147 Fourth Sch. heading 39.23	✓ CONFIRMED
Juice from domestic fruit (local); other juice	TZS 10.69 a litre; TZS 275.62 a litre	Cap. 147 Fourth Sch. 20.09; FA 2026 s.10(a)	✓ CONFIRMED
Bottled water (local / imported)	TZS 56.00 / TZS 76.10 a litre	Cap. 147 Fourth Sch. 22.01; FA 2026 s.10(a)	✓ CONFIRMED
Sweetened waters; local energy drinks up to 300 ppm caffeine	TZS 72.47 a litre; TZS 144.94 a litre	Cap. 147 Fourth Sch. 22.02; FA 2026 s.10(a)	✓ CONFIRMED
Other beverages, HS 2202.99 (local / imported)	TZS 605.88 / TZS 648.00 a litre	Cap. 147 Fourth Sch. 22.02; FA 2026 s.10(a)	✓ CONFIRMED
Fuel levy (road and fuel toll): petrol and diesel; kerosene	TZS 523 a litre; TZS 10 a litre	Cap. 220 Second Sch.; FA 2025 s.121	✓ CONFIRMED
UHI Fund allocation from the existing levy on imported sugar	TZS 20 a kg, within the existing levy	Cap. 161 s.25(3)(m); FA 2026 s.89(c)	✓ CONFIRMED

NOTE

Sunscreen stays at 0% within the cosmetics headings. Finance Act 2026 s.63 redistributes the TZS 523 fuel levy without changing it. The sugar allocation funds the Universal Health Insurance Fund and adds no charge.

SOURCE OF RECORD: TRA; EXCISE (MANAGEMENT AND TARIFF) ACT CAP. 147 S.126 AND FOURTH SCHEDULE; ROAD AND FUEL TOLLS ACT CAP. 220; FINANCE ACTS 2025 AND 2026.

HIGHEST ON THIS PAGE

TZS 605.88

Other beverages, HS 2202.99.

LOWEST ON THIS PAGE

TZS 10.69

Juice from domestic fruit.

LINES ON THIS PAGE

12

Each read against its source of record.

STAMP DUTY (USHURU WA STEMPU)

TRA stamps instruments ad valorem on transfers and at fixed amounts on deeds and documents. Finance Act 2026 raised several fixed duties.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Conveyance or transfer on sale	Nil up to TZS 20,000; 0.5% on the first TZS 100,000, then 1% above	Cap. 189 Sch. item 22(a), (b)	✓ CONFIRMED
Conveyance of agricultural land	0.5% of the value	Cap. 189 Sch. item 22(c); FA 2026 s.69(d)	✓ CONFIRMED
Transfer (assignment) of lease	0.5% on the first TZS 100,000, then 1% above	Cap. 189 Sch. item 62	✓ CONFIRMED
Exchange of property	0.5% on the first TZS 100,000, then 1% above	Cap. 189 Sch. item 30	✓ CONFIRMED
Transfer of shares (sales of DSE-listed shares exempt)	1% of the value of the shares approved by the Board	Cap. 189 Sch. item 61(a)	✓ CONFIRMED
Lease of any duration, now including movable property	1% of the annual reserved rent	Cap. 189 Sch. item 34; FA 2026 s.67	✓ CONFIRMED
Surrender of lease without consideration (with consideration, add conveyance duty)	TZS 2,000	Cap. 189 Sch. item 59(1); FA 2026 s.69(f)	✓ CONFIRMED
Mortgage deed; debenture (same duty as a mortgage)	1% of the instrument, maximum TZS 10,000	Cap. 189 Sch. items 39, 26	✓ CONFIRMED
Bill of sale by way of security; by way of collateral security	1%, maximum TZS 100,000; 1%, maximum TZS 10,000	Cap. 189 Sch. item 13; FA 2026 s.69(b)	✓ CONFIRMED
Bill of exchange	TZS 5,000	Cap. 189 Sch. item 11; FA 2026 s.69(a)	✓ CONFIRMED
Cheque	TZS 500 each	Cap. 189 Sch. item 20; FA 2026 s.69(c)	✓ CONFIRMED
Affidavit or declaration; agreement; power of attorney	TZS 2,000 each	Cap. 189 Sch. items 4, 5, 46	✓ CONFIRMED
Partnership deed: capital up to TZS 1,000,000; above; dissolution	TZS 5,000; TZS 10,000; TZS 10,000	Cap. 189 Sch. items 44A, 44B; FA 2026	✓ CONFIRMED
Memorandum of association; articles of association	TZS 10,000 each	Cap. 189 Sch. items 38, 9	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 10,000
Memorandum of association.

LOWEST ON THIS PAGE
TZS 500
Cheque.

LINES ON THIS PAGE
14
Each read against its source of record.

STAMP DUTY (USHURU WA STEMPU) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Late or insufficient stamping (impounded instrument)	Proper duty plus 25% of the duty, capped at ten times the duty	Cap. 189 s.50(1)(b)	✓ CONFIRMED

NOTE

Instruments are stamped within 30 days of execution, or of arrival where executed outside Mainland Tanzania. Court affidavits, agreements for the sale of goods and the constitutions of not-for-profit associations are exempt.

SOURCE OF RECORD: TRA; STAMP DUTY ACT CAP. 189 R.E. 2023, SCHEDULE AND S.50; FINANCE ACT 2026 SS.67 AND 69.

CAPITAL GAINS: SINGLE INSTALMENT TAX ON LAND AND SHARES

The seller pays the single instalment before the Registrar registers the transfer. The first column is the resident rate, the second the non-resident rate.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Land or buildings, cost records available	10% of the gain	30% of the gain	Cap. 332 s.115(1)(a), (d); FA 2025 s.57	✓ CONFIRMED
Land or buildings, resident individual without cost records	3% of incomings or approved value, whichever is greater	Not applicable	Cap. 332 s.115(1)(b); FA 2024 s.43	✓ CONFIRMED
Shares or securities in a resident entity (DSE holdings below 25% exempt)	10% of the gain	30% of the gain	Cap. 332 s.115(1)(a), (d); FA 2025 s.57	✓ CONFIRMED
Mineral or petroleum rights	30% of the gain	30% of the gain	Cap. 332 s.115(1)(c)	✓ CONFIRMED

NOTE

Finance Act 2025 s.57 raised the non-resident rate from 20% to 30% on every s.115 gain, shares included; the Glance 2025/26 still prints 20%. Company gains otherwise form part of total income at 30%.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 R.E. 2023 S.115; FINANCE ACTS 2024 AND 2025.

RESIDENT GAIN
10%
Land, buildings, shares, with cost records.

NON-RESIDENT GAIN
30%
Every s.115 gain since 1 July 2025.

NO RECORDS
3%
Of incomings or approved value, resident individual.

PENALTIES, INTEREST AND OFFENCES

Fixed penalties are counted in currency points of TZS 20,000. Interest runs at the statutory rate, which the Tax Administration Act defines as the prevailing discount rate of the Bank of Tanzania.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Currency point, the unit of fixed penalties and fines	TZS 20,000	Cap. 438 s.4, Second Sch.; FA 2024 s.97	✓ CONFIRMED
Late return or late payment, per month or part month	Higher of 2.5% of unpaid tax or TZS 100,000 (individual), TZS 300,000 (body corporate)	Cap. 438 s.89	✓ CONFIRMED
Failure to maintain documents, per month or part month	TZS 20,000 (individual); TZS 200,000 (body corporate)	Cap. 438 s.88	✓ CONFIRMED
Interest on tax paid late, compounded monthly	Statutory rate	Cap. 438 s.87	✓ CONFIRMED
Statutory rate: Bank of Tanzania re-discount rate, third quarter 2026	8.75%	Cap. 438 s.3; BoT published rates	✓ CONFIRMED
Provisional tax estimate below 80% of the correct tax	Statutory rate, compounded monthly, on the shortfall	Cap. 438 s.86	✓ CONFIRMED
False or misleading statement	50% of the shortfall; 75% if knowing or reckless	Cap. 438 s.90(2), (3)	✓ CONFIRMED
Transfer pricing adjustment	Higher of 30% of the adjustment or 100% of the tax shortfall	Cap. 438 s.90(2)(c); FA 2026 s.77	✓ CONFIRMED
Failure to issue a fiscal receipt, or a false receipt	Greater of 20% of value or TZS 2,000,000, capped at TZS 4,000,000; plus twice the tax evaded	Cap. 438 s.97(1), (3)	✓ CONFIRMED
Failure to demand a fiscal receipt	Greater of 20% of tax evaded or TZS 40,000	Cap. 438 s.97(4)	✓ CONFIRMED
Abuse of a Framework Agreement exemption or remission	100% of the tax exempted, and the tax itself	Cap. 438 s.94A; FA 2026 s.78	✓ CONFIRMED

CURRENCY POINT
TZS 20,000
Unit for every fixed penalty since 1 July 2024.

COMPANY LATE FLOOR
TZS 300,000
Per month or part month a return is late.

STATUTORY RATE
8.75%
Third quarter 2026, compounded monthly.

PENALTIES, INTEREST AND OFFENCES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Offences on TRA's electronic tax system	Up to TZS 20,000,000 (individual); up to TZS 60,000,000 (entity)	Cap. 438 s.42(9); FA 2025 s.108	✓ CONFIRMED

NOTE

Fiscal receipt and electronic system offences also carry up to 3 years' imprisonment for individuals. A repeat false statement adds 10%; voluntary disclosure deducts 10%. The late-filing penalty applies separately to provisional and final returns. Interest is not waived for dispute delays, and the Bank of Tanzania resets the rate each quarter.

SOURCE OF RECORD: TRA; TAX ADMINISTRATION ACT CAP. 438 R.E. 2023; FINANCE ACTS 2024 TO 2026; BANK OF TANZANIA PUBLISHED RATES.

OBJECTIONS, APPEALS, REFUNDS AND TAX CLEARANCE

An objection is admitted only on a deposit. Appeals then run to the Tax Revenue Appeals Board (TRAB) and the Tax Revenue Appeals Tribunal (TRAT), each charging filing fees.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Objection to a tax decision, filed within 30 days: admission deposit	Greater of the tax not in dispute or one third of the assessed tax	Cap. 438 s.62(1), (7), (12)	✓ CONFIRMED
TRAB: notice of appeal; statement of appeal	TZS 10,000; TZS 100,000	GN 217 of 2018, r.7, Second Sch.	✓ CONFIRMED
TRAB: proceedings and judgment or ruling; decree or order; witness summons	TZS 10,000 each	GN 217 of 2018, r.7, Second Sch.	✓ CONFIRMED
TRAB: applications; execution; annexure; perusal	TZS 30,000; TZS 20,000; TZS 5,000; TZS 5,000	GN 217 of 2018, r.7, Second Sch.	✓ CONFIRMED
TRAT: notice of appeal; statement of appeal	TZS 30,000; TZS 150,000	GN 222 of 2018, r.7, Second Sch.	✓ CONFIRMED
TRAT: statement in reply; additional statement; extension of time	TZS 30,000; TZS 30,000; TZS 40,000	GN 222 of 2018, r.7, Second Sch.	✓ CONFIRMED
TRAT: execution; perusal	TZS 20,000; TZS 20,000	GN 222 of 2018, r.7, Second Sch.	✓ CONFIRMED
Amicable settlement window, TRAB or TRAT	90 days, extendable by up to 30 days	Cap. 408 s.23(8), (9); FA 2026 s.85	✓ CONFIRMED
Refund: decision; payment; claim period	90 days; 14 days after decision; 3 years	Cap. 438; TRA Glance 2025/26 item 34	✓ CONFIRMED

OBJECTION DEPOSIT
one third
Of assessed tax, or the undisputed tax if greater.

TRAB APPEAL
TZS 100,000
Statement of appeal to the Board.

TRAT APPEAL
TZS 150,000
Statement of appeal to the Tribunal.

OBJECTIONS, APPEALS, REFUNDS AND TAX CLEARANCE · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Tax clearance certificate	No fee published; issued on application	Cap. 438; TRA Glance 2025/26 item 35	✓ CONFIRMED

NOTE

An objector intending to leave the country pays the whole assessed tax. Customs objections require the full duty. Refunds carry interest at the statutory rate from decision to payment.

SOURCE OF RECORD: TRA, TRAB, TRAT; TAX ADMINISTRATION ACT CAP. 438; TAX REVENUE APPEALS ACT CAP. 408; TRAB RULES, GN 217 OF 2018; TRAT RULES, GN 222 OF 2018.

FROM ASSESSMENT TO THE TRIBUNAL

01 Object within 30 days

File the objection with the Commissioner General within 30 days of service and pay, within 30 days, the greater of the undisputed tax or one third of the assessed tax. A waiver or reduction may be sought within 15 days.

02 Appeal to TRAB

Lodge the notice within 30 days and the appeal within 45 days of the final determination, paying TZS 10,000 and TZS 100,000.

03 Appeal to TRAT

Lodge the notice within 15 days and the appeal within 30 days of the Board decision, paying TZS 30,000 and TZS 150,000.

04 Settle amicably

The parties may settle within 90 days of the Board or Tribunal order, extendable by up to 30 days; both must confirm acceptance.

WHO PAYS

Taxpayer, withholding agent or tenant, on its own TIN

HOW IT IS PAID

TRA portal bill with a GePG control number (namba ya malipo), paid by bank or mobile money

WHEN

VAT and DST by the 20th; provisional tax in 4 instalments; final return 6 months after year end

WORKED EXAMPLE: PRESUMPTIVE TAX ON TZS 9,000,000

A resident shopkeeper past the first 12 months from TIN, keeping complete records, turns over TZS 9,000,000 in the year.

Fixed amount, TZS 7,000,001 to 11,000,000 band	✓ CONFIRMED	**TZS 90,000**
3% of TZS 2,000,000 turnover above TZS 7,000,000	✓ CONFIRMED	**TZS 60,000**
Total statutory charges		**TZS 150,000**

Without complete records the same band charges a flat TZS 250,000, so records save TZS 100,000. Within the first 12 months from the TIN the charge is nil under the Finance Act 2026 holiday.

QUESTIONS READERS ASK

Q Is the council service levy 0.3% or 0.25%?

0.25% of turnover net of VAT and excise duty, fixed from 1 July 2025 for corporate entities and licensed persons with annual turnover above TZS 4,000,000 (Local Government Finances Act Cap. 290). The earlier 0.3% was a ceiling and no longer applies.

Q What withholding tax applies to payments to non-residents?

Dividends 10% (5% on DSE-listed shares), interest 10%, royalties 15% and service fees 15% under the Income Tax Act Cap. 332. Resident service providers suffer 5%. A non-resident employee pays a final 15% on gross employment income.

Q What is the capital gains tax on selling land, buildings or shares?

A resident pays 10% of the gain; a non-resident pays 30%. A resident individual without cost records pays 3% of the incomings or approved value, whichever greater. Stamp duty on a share transfer is 1% of the value approved by the Board.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Bank of Tanzania (BOT)	Bank, microfinance, bureau de change, payment system, e-money and credit reference bureau licences; statutory interest rate	bot.go.tz
Dar es Salaam Stock Exchange (DSE)	Listing, membership and transaction fees (CMSA-approved)	dse.co.tz
Tanzania Revenue Authority (TRA)	Income tax, PAYE, VAT, SDL, stamp duty, excise, customs duty, RDL, motor vehicle registration, driving licences	tra.go.tz; TANCIS; IDRAS
Zanzibar Revenue Authority (ZRA)	Zanzibar VAT and SDL (pointer only)	zra.go.tz

WHO PAYS
Taxpayer, withholding agent or tenant, on its own TIN

HOW IT IS PAID
TRA portal bill with a GePG control number (namba ya malipo), paid by bank or mobile money

WHEN
VAT and DST by the 20th; provisional tax in 4 instalments; final return 6 months after year end

WHAT DOES AN EMPLOYER PAY ON EACH EMPLOYEE?

07

TRA · NSSF · WCF · OSHA · CAP. 332, 82, 50, 263

THE SHORT ANSWER

An employer in Mainland Tanzania adds to gross pay the 3.5% Skills and Development Levy (10 or more employees, VET Act Cap. 82), at least 10% of the 20% NSSF contribution (NSSF Act Cap. 50) and 0.5% to the Workers Compensation Fund (Cap. 263), and withholds PAYE at nil to 30% for TRA. On a TZS 1,500,000 monthly salary the employer's total cost is TZS 1,710,000. OSHA registration is compulsory and free.

TOP PAYE RATE	SDL	OSHA REGISTRATION
30%	**3.5%**	**Nil**
Resident monthly pay above TZS 1,000,000, Income Tax Act Cap. 332.	Of gross emoluments, employers with 10 or more employees.	Fee abolished from 1 July 2018 by GN 719 of 2018.

QUESTIONS PEOPLE ASK

Q How much PAYE is deducted from a salary?

Resident monthly pay up to TZS 270,000 is tax-free; the rate then climbs through 8%, 20% and 25% to 30% above TZS 1,000,000, under the Income Tax Act Cap. 332 First Schedule. Non-resident employees pay a final 15% of gross employment income.

Q Is SDL 3.5%, 4% or 4.5%?

Mainland Tanzania charges 3.5% of monthly gross emoluments on employers with 10 or more employees, under the Vocational Education and Training Act Cap. 82 s.14, paid to TRA by the 7th. Zanzibar charges 4% from 4 employees. No 4.5% rate applies.

WHO PAYS	HOW IT IS PAID	WHEN
Employer, as withholding agent and contributor	PAYE and SDL to TRA by control number (namba ya malipo) on GePG; NSSF, PSSSF and WCF to each fund	PAYE and SDL by the 7th of the following month; WCF by the end of the following month

MORE QUESTIONS PEOPLE ASK

Q How much is the NSSF contribution, and how is it split?

NSSF takes 20% of the wage under the NSSF Act Cap. 50 s.12. The employee share may not exceed 10%, so the split is 10% and 10% or 15% employer and 5% employee; the employer may pay all 20%. PSSSF charges 15% employer and 5% employee.

Q Is there a fee to register with NSSF or WCF?

Neither fund prints a registration fee. NSSF registers the employer and employees before contributions begin; the Workers Compensation Fund charges only its 0.5% contribution on monthly earnings under the Workers Compensation Act Cap. 263.

Q How much does OSHA workplace registration cost?

Nothing since 1 July 2018: GN 719 of 2018 abolished the registration and form fees. Registration stays compulsory under the Occupational Health and Safety Act Cap. 297; occupying an unregistered workplace carries a fine of TZS 1,000,000 to 5,000,000.

Q What is the penalty for late NSSF or WCF contributions?

NSSF adds 5% of the unpaid amount for each month or part month (Cap. 50 s.14(1)). WCF charges interest of 2% of the delayed amount (GN 668 of 2021). NSSF's 2026 amnesty waives 75% of penalties on arrears paid September to October 2026.

PAYE ON EMPLOYMENT INCOME: MONTHLY BANDS

The employer withholds PAYE from each payment and remits it to TRA with SDL. Finance Acts 2024 to 2026 left the resident bands unchanged.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Resident, monthly taxable income up to TZS 270,000	Nil	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
TZS 270,001 to 520,000	8% of the amount above TZS 270,000	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
TZS 520,001 to 760,000	TZS 20,000 plus 20% of the amount above TZS 520,000	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
TZS 760,001 to 1,000,000	TZS 68,000 plus 25% of the amount above TZS 760,000	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
Above TZS 1,000,000	TZS 128,000 plus 30% of the amount above TZS 1,000,000	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
Annual tax-free threshold, resident individuals	TZS 3,240,000 a year (TZS 270,000 a month)	Cap. 332 First Sch. para 1(1)	✓ CONFIRMED
Non-resident employee of a resident employer, final withholding	15% of gross employment income	Cap. 332 First Sch. para 4(a)(ii); s.104	✓ CONFIRMED
Secondary employment, withheld by the secondary employer	30%	Cap. 332 s.104; First Sch. para 1	✓ CONFIRMED

TAX-FREE PAY
TZS 270,000
A month, resident employee.

TOP RATE
30%
On resident monthly pay above TZS 1,000,000.

NON-RESIDENT
15%
Of gross employment income, final.

PAYE ON EMPLOYMENT INCOME: MONTHLY BANDS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Fees to directors other than full-time service directors, non-final	15%	Cap. 332 First Sch. para 4(a)(iii)	✓ CONFIRMED

NOTE

An employee for whom the 30% secondary rate causes hardship may apply to the Commissioner for a lower rate. A non-resident whose only income is employment income files no return.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 R.E. 2023, S.104 AND FIRST SCHEDULE PARAS 1 AND 4.

PAYROLL LEVIES AND SOCIAL SECURITY CONTRIBUTIONS

SDL goes to TRA; pension and injury contributions go to NSSF or PSSSF and to the Workers Compensation Fund (WCF), each on monthly gross pay.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Skills and Development Levy (SDL), employers with 10 or more employees	3.5% of monthly gross emoluments	VET Act Cap. 82 s.14	✓ CONFIRMED
SDL exempt: subvented public bodies, missions, UN, aid bodies, charities, schools, LGAs	Nil	Cap. 82 s.19(1); FA 2024 s. 112; FA 2026 s.98	✓ CONFIRMED
Zanzibar SDL (ZRB), employers with 4 or more employees	4% of monthly gross emoluments	TRA Glance 2025/26 item 5.0(ii)	✓ CONFIRMED
NSSF contribution, private sector (employee share not above 10%)	20% of wage: 10% employer and 10% employee, or 15% and 5%	NSSF Act Cap. 50 s.12	✓ CONFIRMED
NSSF employer registration (Form NSSF/R. 1)	No fee printed	NSSF Act Cap. 50 R.E. 2018	✓ CONFIRMED
PSSSF contribution, public service	20% of monthly salary: 15% employer, 5% employee	PSSSF Act Cap. 371 s. 18(1), (2)	✓ CONFIRMED

WHO PAYS

Employer, as withholding agent and contributor

HOW IT IS PAID

PAYE and SDL to TRA by control number (namba ya malipo) on GePG; NSSF, PSSSF and WCF to each fund

WHEN

PAYE and SDL by the 7th of the following month; WCF by the end of the following month

PAYROLL LEVIES AND SOCIAL SECURITY CONTRIBUTIONS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
WCF contribution, employer only, public and private sectors; no registration fee printed	0.5% of monthly gross earnings	Cap. 263; reg.5(2), GN 478F of 2022	✓ CONFIRMED

NOTE

SDL also exempts direct farm employees, religious institutions for worship staff, TESA interns, water supply and sanitation authorities for project casual labour, and employers the Minister exempts by notice. The employer may pay the whole 20% NSSF contribution.

SOURCE OF RECORD: TRA (SDL), NSSF, PSSSF, WCF; VET ACT CAP. 82 SS.14, 19; NSSF ACT CAP. 50; PSSSF ACT CAP. 371; WORKERS COMPENSATION ACT CAP. 263.

BENEFITS IN KIND ADDED TO EMPLOYMENT INCOME

A car or house the employer provides is added to the employee's pay and taxed through PAYE. Car amounts are annual, by engine size and age.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Employer car up to 1,000cc: up to 5 years old / older	TZS 250,000 / TZS 125,000 a year	Cap. 332 benefit rules; TRA PAYE guidance	✓ CONFIRMED
Employer car 1,001 to 2,000cc: up to 5 years old / older	TZS 500,000 / TZS 250,000 a year	Cap. 332 benefit rules; TRA PAYE guidance	✓ CONFIRMED
Employer car 2,001 to 3,000cc: up to 5 years old / older	TZS 1,000,000 / TZS 500,000 a year	Cap. 332 benefit rules; TRA PAYE guidance	✓ CONFIRMED
Employer car above 3,000cc: up to 5 years old / older	TZS 1,500,000 / TZS 750,000 a year	Cap. 332 benefit rules; TRA PAYE guidance	✓ CONFIRMED
Housing provided by the employer	Lower of market rent and the greater of 15% of total income or the employer's claimed expenditure	Cap. 332 benefit rules; TRA PAYE guidance	✓ CONFIRMED

NOTE

The car benefit does not apply where the employer claims no deduction for owning, maintaining or running the vehicle. Rent the employee pays reduces the housing benefit.

SOURCE OF RECORD: TRA; INCOME TAX ACT CAP. 332 BENEFIT-IN-KIND RULES; TRA PAYE GUIDANCE; TAXES AND DUTIES AT A GLANCE 2025/26 ITEM 4.1.

SMALL CAR
TZS 250,000
Up to 1,000cc and 5 years old, a year.

LARGE CAR
TZS 1,500,000
Above 3,000cc and up to 5 years old.

HOUSING
15%
Of total income, where greater than employer spend.

LATE CONTRIBUTIONS, AMNESTY AND LABOUR DISPUTES

Each fund charges its own late-payment addition, calculated on the amount unpaid. NSSF is running a penalty amnesty to 31 December 2026.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
NSSF late contribution, per month or part month	5% of the amount unpaid	NSSF Act Cap. 50 s.12, s. 14(1)	✓ CONFIRMED
NSSF amnesty: principal arrears paid by 31 August 2026 (window closed)	100% penalty waiver	NSSF release, 17 July 2026	✓ CONFIRMED
NSSF amnesty: principal arrears paid September to October 2026	75% penalty waiver	NSSF release, 17 July 2026	✓ CONFIRMED
NSSF amnesty: principal arrears paid November to December 2026	50% penalty waiver	NSSF release, 17 July 2026	✓ CONFIRMED
NSSF amnesty: penalties only, no arrears at 31 May 2026, paid by December 2026	100% penalty waiver	NSSF release, 17 July 2026	✓ CONFIRMED
PSSSF late remittance	1.5% of the unremitted amount, plus 1.5% of the aggregate unpaid each month after 30 days	Cap. 371 s.19; Act 9 of 2024	✓ CONFIRMED
WCF late contribution interest	2% of the amount delayed	Cap. 263 s.75(2); reg.13(7), GN 668 of 2021	✓ CONFIRMED
Referral of a labour dispute to the CMA (CMA Form No. 1)	No fee published	Labour Institutions Act Cap. 300	✓ CONFIRMED

NOTE

GN 668 of 2021 cut WCF late interest from 10% to 2%. At 26 September 2026 the NSSF 75% window, payment by the end of October 2026, is open. The PSSSF Board may waive the addition with the Minister's approval.

SOURCE OF RECORD: NSSF, PSSSF, WCF, CMA; NSSF ACT CAP. 50; PSSSF ACT CAP. 371; WORKERS COMPENSATION REGULATIONS, GN 668 OF 2021; LABOUR INSTITUTIONS ACT CAP. 300.

OSHA REGISTRATION IS STILL COMPULSORY

Every workplace registers with OSHA under the Occupational Health and Safety Act Cap. 297, free of charge since 1 July 2018 (GN 719 of 2018). Occupying unregistered premises as a workplace carries a fine of TZS 1,000,000 to 5,000,000, up to 12 months' imprisonment, or both, plus up to TZS 100,000 a day while the default continues.

NSSF LATE
5%
Of the unpaid amount, per month or part month.

WCF LATE
2%
Interest on the amount delayed.

AMNESTY
75% penalty waiver
Arrears settled September to October 2026.

OSHA REGISTRATION AND ANNUAL INSPECTION

Annual general and ergonomics inspection fees follow sector and size, read micro / small / medium / large: Total Liability up to TZS 5m, 5m to 200m, 200m to 800m, above 800m (1 to 4, 5 to 49, 50 to 99, 100 or more employees).

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Workplace registration fee and registration form fee	Nil since 1 July 2018	GN 149 of 2015 as amended by GN 719 of 2018	✓ CONFIRMED
Occupying premises as a workplace without registration	Fine TZS 1,000,000 to 5,000,000; up to TZS 100,000 a day continuing	OHS Act Cap. 297 s.17(5)	✓ CONFIRMED
Inspection: agriculture, forestry, fishing, trade, health, arts, other services	TZS 40,000 / 120,000 / 240,000 / 360,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Inspection: manufacturing, energy, water, transport, accommodation, ICT, education	TZS 80,000 / 240,000 / 480,000 / 720,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Inspection: professional, administrative, public administration and parastatals	TZS 80,000 / 240,000 / 480,000 / 720,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Inspection: construction, per storey built	TZS 120,000 / 240,000 / 480,000 / 720,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Inspection: financial and insurance, real estate	TZS 120,000 / 360,000 / 720,000 / 1,080,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Inspection: mining and quarrying	TZS 160,000 / 480,000 / 960,000 / 1,440,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Ergonomics inspection	Same table: TZS 40,000 to 1,440,000	GN 149 of 2015 First Sch.; GN 719 of 2018	✓ CONFIRMED
Medical examination per worker: consultation; audiometry; lung function	TZS 20,000; TZS 15,000; TZS 25,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Medical examination per worker: vision; peak expiratory flow; allergy	TZS 15,000; TZS 10,000; TZS 25,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Compliance licence fee	Nil (abolished)	GN 719 of 2018	✓ CONFIRMED

NOTE

The trade row covers wholesale and retail; the health row, human health and social work; other services include extraterritorial bodies. Private schools are exempt from OSHA service fees. Patch tests and laboratory analysis are charged at prevailing cost.

SOURCE OF RECORD: OSHA; OCCUPATIONAL HEALTH AND SAFETY ACT CAP. 297; OSH (GENERAL ADMINISTRATIVE) RULES, GN 149 OF 2015, AS AMENDED BY GN 719 OF 2018.

REGISTRATION

Nil

Fee abolished by GN 719 of 2018.

MANUFACTURING

TZS 80,000

Micro workplace inspection, a year.

SMALLEST INSPECTION

TZS 40,000

Micro agriculture, trade or services workplace, a year.

OSHA PLANT, EQUIPMENT AND WORKPLACE TESTS

Boiler and pressure vessel fees read basic fee / hydraulic test / under-pressure test. Test fees are per point unless stated.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Steam boiler above 40 t/hr; 20 to 40 t/hr	TZS 800,000 / 200,000 / 200,000; TZS 600,000 / 200,000 / 200,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Steam boiler 10 to 19 t/hr; 5 to 9 t/hr	TZS 600,000 / 100,000 / 100,000; TZS 400,000 / 100,000 / 100,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Steam boiler 1 to 5 t/hr; under 1 t/hr	TZS 300,000 / 125,000 / 125,000; TZS 100,000 / 80,000 / 120,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Hot water boiler, each; economiser or superheater	TZS 100,000 / 100,000 / 100,000; TZS 100,000 / 80,000 / 80,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Steam and air receivers, autoclaves under 60 cm, pressurised tanks; steam tube oven	TZS 100,000 / 50,000 / 50,000; TZS 50,000 / 50,000 / 50,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Passenger lift, twice a year: over 20; 11 to 15; 6 to 10; 3 to 5; 0 to 2 persons	TZS 300,000; 250,000; 200,000; 150,000; 100,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Powered crane or hoist: over 100 t; 70 to 100 t; 50 to 70 t; 30 to 50 t	TZS 300,000; 250,000; 200,000; 175,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Powered crane or hoist: 10 to 30 t; 5 to 10 t; 1 to 5 t; below 1 t	TZS 150,000; 120,000; 100,000; 80,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Manual lifting over 5 t; up to 5 t; gas installation per station	TZS 20,000; 10,000; 200,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Electrical tests per point: polarity; continuity; earth resistance; insulation	TZS 50,000; 50,000; 150,000; 200,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
EMF test; four point tests at a rural petrol station, in total	TZS 300,000; TZS 150,000	GN 149 of 2015; r.7(4), GN 496F of 2021	✓ CONFIRMED
Noise per point or per person; heat stress; light; air current	TZS 60,000 or 100,000; 60,000; 60,000; 60,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Dust per work point or per person; vibration	TZS 120,000 or 60,000; TZS 200,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Gas detection per point per gas; toxic gas emission per source; indoor air quality	TZS 350,000; 200,000; 200,000	GN 149 of 2015 First Sch.	✓ CONFIRMED

SOURCE OF RECORD: OSHA; OSH (GENERAL ADMINISTRATIVE) RULES, GN 149 OF 2015, FIRST SCHEDULE; RULE 7(4) ADDED BY GN 496F OF 2021.

LARGEST BOILER
TZS 800,000
Basic fee, steam boiler above 40 t/hr.

PASSENGER LIFT
TZS 300,000
Over 20 persons, per inspection.

RURAL STATION
TZS 150,000
All four electrical point tests.

OSHA TRAINING, ADVISORY SERVICES AND COMPOUNDING

OSHA charges its expert services by the day or hour. Compounding settles an offence in lieu of prosecution.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
OHS training	TZS 150,000 a day (residents); TZS 300,000 a day (non-residents)	GN 149 of 2015 First Sch.	✓ CONFIRMED
Accident and near-miss investigation; scrutiny of workplace drawings	TZS 500,000 per expert day; TZS 300,000 per hour per drawing	GN 149 of 2015 First Sch.	✓ CONFIRMED
OSH risk assessment, impact assessment, post-tender audit; training manual approval	TZS 450,000 per man hour each; TZS 500,000 per manual	GN 149 of 2015 First Sch.	✓ CONFIRMED
Private service provider application; duplicate certificate; general register; abstract	TZS 100,000; 50,000; 50,000; 50,000	GN 149 of 2015 First Sch.	✓ CONFIRMED
Safety sign material	TZS 15,000 a piece	GN 149 of 2015 First Sch.	✓ CONFIRMED
Compounding: obstruction, unregistered workplace, no medical examination, no training	TZS 1,000,000 each	GN 149 of 2015 Second Sch. (r.20)	✓ CONFIRMED
Compounding: construction without approved drawings	TZS 1,000,000	GN 149 of 2015 Second Sch. (r.20)	✓ CONFIRMED
Compounding: no safety representative; crane examination	TZS 200,000 each	GN 149 of 2015 Second Sch. (r.20)	✓ CONFIRMED

NOTE

Approved private service providers reapply every 24 months. GN 719 of 2018 deleted the OHS consultancy fee.

SOURCE OF RECORD: OSHA; OSH (GENERAL ADMINISTRATIVE) RULES, GN 149 OF 2015, FIRST AND SECOND SCHEDULES, AS AMENDED BY GN 719 OF 2018.

OHS TRAINING
TZS 150,000
A day for residents; TZS 300,000 for non-residents.

INVESTIGATION
TZS 500,000
Per expert day.

COMPOUNDING
TZS 1,000,000
Per offence, most serious lines.

WORKED EXAMPLE: ONE EMPLOYEE ON TZS 1,500,000

A private employer with 10 or more staff pays a resident employee TZS 1,500,000 gross a month, NSSF split 10% and 10%.

Net pay to the employee	✓ CONFIRMED	**TZS 1,117,000**
PAYE remitted to TRA	✓ CONFIRMED	**TZS 233,000**
NSSF, employee share 10%	✓ CONFIRMED	**TZS 150,000**
NSSF, employer share 10%	✓ CONFIRMED	**TZS 150,000**
SDL, 3.5% of gross	✓ CONFIRMED	**TZS 52,500**
WCF, 0.5% of gross	✓ CONFIRMED	**TZS 7,500**
Total statutory charges		**TZS 1,710,000**

PAYE: TZS 1,500,000 less employee NSSF 150,000 gives taxable pay of 1,350,000; top band 128,000 plus 30% of 350,000 is 233,000. Net pay is 1,500,000 less 150,000 and 233,000. The total is the employer's monthly cost: gross pay plus TZS 210,000.

QUESTIONS READERS ASK

Q What does an employer pay on each employee every month?

PAYE withheld on the employee's bands, NSSF 20% of wage (employee share not above 10%), WCF 0.5% of gross earnings paid by the employer alone, and SDL 3.5% of gross emoluments where the employer has 10 or more employees. OSHA registration is free.

Q Is there a fee to register with NSSF, WCF or OSHA?

No. NSSF prints no employer registration fee, WCF prints none, and OSHA workplace registration has been free since 1 July 2018 (GN 719 of 2018). OSHA still charges an annual inspection fee, from TZS 40,000 for a micro retail workplace.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Commission for Mediation and Arbitration (CMA)	Labour dispute referrals (no fee published)	cma.go.tz
National Social Security Fund (NSSF)	Private sector social security contributions and late penalties	nssf.go.tz
Occupational Safety and Health Authority (OSHA)	Workplace inspection, equipment tests, OHS services	osha.go.tz
Public Service Social Security Fund (PSSSF)	Public service social security contributions	psssf.go.tz

WHO PAYS
Employer, as withholding agent and contributor

HOW IT IS PAID
PAYE and SDL to TRA by control number (namba ya malipo) on GePG; NSSF, PSSSF and WCF to each fund

WHEN
PAYE and SDL by the 7th of the following month; WCF by the end of the following month

HOW MUCH IS IMPORT DUTY IN TANZANIA?

08

TRA · EAC CET 2022 · VAT ACT CAP. 148

THE SHORT ANSWER

Import duty in Tanzania is 0%, 10%, 25% or 35% of customs value (CIF) under the EAC Common External Tariff 2022, collected by TRA, with Tanzania stays for 2026/27 in Legal Notice EAC/160/2026. Each home-use entry also pays the Railway Development Levy at 2% of CIF and the Customs Processing Fee at 0.6% of FOB, excise and Industrial Development Levy where scheduled, and VAT at 18% on the duty-inclusive value.

FINISHED GOODS DUTY	RAILWAY LEVY (RDL)	IMPORT VAT
25%	**2% of CIF**	**18%**
EAC CET band 3, charged on customs value (CIF).	Railways Act Cap. 170 s.72, goods for home consumption.	On CIF plus duty, excise, RDL, CPF and IDL (VAT Act s.9).

QUESTIONS PEOPLE ASK

Q How is import duty calculated in Tanzania?

TRA applies the EAC CET rate for the HS code to customs value (CIF), then adds RDL at 2% of CIF, CPF at 0.6% of FOB, excise and IDL where scheduled, and VAT at 18% on the total of all of them.

Q What are the Railway Development Levy and the Customs Processing Fee?

The Railway Development Levy is 2% of customs value on goods entered for home consumption (Railways Act Cap. 170 s.72). The Customs Processing Fee is 0.6% of FOB. TRA collects both on the entry, and both sit inside the VAT base.

WHO PAYS	HOW IT IS PAID	WHEN
Importer, through a citizen-licensed customs agent	TRA assesses the customs entry; each authority bills by GePG control number (namba ya malipo)	Per consignment, before release; customs licences run 12 months from issue

MORE QUESTIONS PEOPLE ASK

Q What does TBS charge for import inspection?

PVoC certificates cost 0.50% of FOB on Route A, 0.45% on Route B and 0.25% on Route C, minimum USD 250 and maximum USD 5,000. Regulated goods arriving without one pay 15% of invoice value plus destination inspection costs.

Q What does TMDA charge for an import permit?

TMDA charges 2% of FOB per consignment for medicines, medical devices, diagnostics, antiseptics and laboratory equipment, 0.25% for donated products and 0.50% for accessories and spare parts, under its Fees and Charges Regulations 2021.

Q What security is required for a bonded warehouse?

TRA requires a minimum security of TZS 500,000,000 for a private bonded warehouse, TZS 1,000,000,000 for a general bonded warehouse and TZS 2,000,000,000 for manufacture under bond, plus a USD 1,500 annual licence fee.

Q Can a foreigner run a clearing and forwarding company?

No. GN 487A of 2025 reserves clearing and forwarding to citizens. A citizen customs agent pays TRA a USD 50 application fee, a USD 400 licence fee and lodges a TZS 100,000,000 security bond.

EAC COMMON EXTERNAL TARIFF BANDS

TRA charges import duty (ushuru wa forodha) on customs value (CIF) at the band set for the HS code. Where two rates are shown, the higher applies.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Band 1: raw materials, pharmaceuticals, capital goods, hand hoes, agricultural implements	0%	EAC CET 2022, band (i)	✓ CONFIRMED
Band 2: semi-finished goods	10%	EAC CET 2022, band (ii)	✓ CONFIRMED
Band 3: final consumer goods, finished commercial goods	25%	EAC CET 2022, band (iii)	✓ CONFIRMED
Band 4: fully finished goods, special taxes items	35%	EAC CET 2022, band (iv)	✓ CONFIRMED
Ceramic tiles and finishing ceramics 6907.21 to 6907.40	35% or USD 3 per sq m	LN EAC/160/2026, Table X	✓ CONFIRMED
Nails and tacks 7317.00	35% or USD 0.35 per kg	LN EAC/160/2026, Table X	✓ CONFIRMED
Active yeast 2102.10; lubricants 2710.19.51	25% or USD 0.66 per kg; 25% or USD 0.46 per litre	LN EAC/160/2026, Table X	✓ CONFIRMED
Paper 4802.56; paper 4802.57	25% or USD 0.2 per kg; 10% or USD 0.08 per kg	LN EAC/160/2026, Table X	✓ CONFIRMED

CAPITAL GOODS
0%
Band 1 also covers raw materials and pharmaceuticals.

FINISHED GOODS
25%
The band most consumer imports fall into.

CERAMIC TILES
USD 3 per sq m
Specific floor from 1 July 2026, against 35%.

EAC COMMON EXTERNAL TARIFF BANDS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Goods of EAC or SADC origin meeting the Rules of Origin	0%	EAC Customs Union Protocol; SADC Trade Protocol	✓ CONFIRMED

NOTE

Sensitive items carry rates above the band or specific USD rates. The Table X amendments apply in every Partner State from 1 July 2026 and are permanent. Goods made in Export Processing Zones or under concession do not take the 0% origin rate.

SOURCE OF RECORD: TRA; EAC COMMON EXTERNAL TARIFF 2022; EAC LEGAL NOTICE NO. EAC/160/2026, TABLE X.

TANZANIA STAYS, 1 JULY 2026 TO 30 JUNE 2027

The EAC Council of Ministers allows Tanzania to apply these rates in place of the CET for one year. Where two rates are shown, the higher applies.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cane (gap) sugar 1701.14.90 under a Sugar Board permit (CET 100% or USD 460 per MT)	35%	LN EAC/160/2026, Table I item 69	✓ CONFIRMED
Worn clothing, footwear and other worn articles 6309.00.10/20/90	35%	LN EAC/160/2026, Table I item 20	✓ CONFIRMED
Mineral and aerated waters 2201.10.00 (CET 35%)	60%	LN EAC/160/2026, Table I item 88	✓ CONFIRMED
Salt 2501.00.90 (CET 35%)	50%	LN EAC/160/2026, Table I item 222	✓ CONFIRMED
Vitenge 5208.51.10 and eight other lines (CET 50%)	35%	LN EAC/160/2026, Table I items 6, 7, 121	✓ CONFIRMED
Cotton grey fabric 5208.11.00 and 13 other lines (CET 25%)	35% or USD 0.30 per metre	LN EAC/160/2026, Table I items 6, 7, 121	✓ CONFIRMED
Cotton yarns 52.05 to 52.07, except 5205.23.00 (CET 10%)	25%	LN EAC/160/2026, Table I items 6, 7, 121	✓ CONFIRMED
Refined edible oils 1507.90.00, 15.09, 15.10, 1511.90.30/90, 1512.19.00 and others	35% or USD 300 per MT	LN EAC/160/2026, Table I items 119, 120, 124	✓ CONFIRMED
Crude soya, groundnut, coconut, palm kernel, rape, mustard and linseed oils	10%	LN EAC/160/2026, Table I items 119, 120, 124	✓ CONFIRMED

WORN CLOTHING

35%

Stay rate; the CET alternative is USD 0.40 per kg.

MINERAL WATER

60%

Highest stay rate, sensitive for Tanzania.

CRUDE PALM OIL

10%

Raised from the CET rate of 0% for one year.

TANZANIA STAYS, 1 JULY 2026 TO 30 JUNE 2027 · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Crude palm oil 1511.10.00 (CET 0%)	10%	LN EAC/160/2026, Table I items 119, 120, 124	✓ CONFIRMED
Rebar and hollow profiles 7213.10/20/99, 7306.30/50/61/69/90	25% or USD 250 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Bars and rods 72.14; welding electrodes 8311.10	35% or USD 250 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Cold-rolled 7209.16 to 7209.90, 7211.23, 7211.90, 7212.20, 7225.50, 7226.92	10% or USD 125 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Zinc-coated 7210.30 and 7210.41	35% or USD 500 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Coated flat steel 7210.49/61/69/70/90, 7212.40/50	35% or USD 350 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Flat steel 7212.30, 7225.91/92/99	25% or USD 300 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Flat steel 7212.60, 7226.99	10% or USD 300 per MT	LN EAC/160/2026, Table I (steel items)	✓ CONFIRMED
Aluminium bars and profiles 7604.10/21/29	25% or USD 550 per MT	LN EAC/160/2026, Table I item 252	✓ CONFIRMED
Stone tiles 6802.10 to 6802.99 (CET 25%)	35% or USD 2 per sq m	LN EAC/160/2026, Table I (building items)	✓ CONFIRMED
Float, safety and multiple-walled glass 7005.10 to 7005.30, 7007.19, 7007.29, 7008.00	35%	LN EAC/160/2026, Table I (building items)	✓ CONFIRMED
Fibreboard 44.11, plywood 44.12, plastic doors and windows 3925.20.00 (CET 25%)	35%	LN EAC/160/2026, Table I (building items)	✓ CONFIRMED
Gypsum powder 2520.20.00 (CET 0%)	10%	LN EAC/160/2026, Table I (building items)	✓ CONFIRMED
Washing powder 3402.90.00; surface-active agents 3402.49/50	35% or USD 350 per MT	LN EAC/160/2026, Table I (consumer items)	✓ CONFIRMED
Baby diapers 9619.00.90; horticultural products 0604.20, 0604.90, 0808.10, 0808.30	35%	LN EAC/160/2026, Table I (consumer items)	✓ CONFIRMED
Kraft paper 4804.51, paper 4811.90, synthetic twine 5607.50, motorcycle tyres 4011.40	25%	LN EAC/160/2026, Table I (consumer items)	✓ CONFIRMED

WHO PAYS

Importer, through a citizen-licensed customs agent

HOW IT IS PAID

TRA assesses the customs entry; each authority bills by GePG control number (namba ya malipo)

WHEN

Per consignment, before release; customs licences run 12 months from issue

TANZANIA STAYS, 1 JULY 2026 TO 30 JUNE 2027 · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cocoa powder 1805.00, plastic monofilament 3916.10 to 3916.90, calcium carbonate 2836.50	10%	LN EAC/160/2026, Table I (consumer items)	✓ CONFIRMED
Safety matches 3605.00	25% or USD 1.35 per kg	LN EAC/160/2026, Table I (consumer items)	✓ CONFIRMED
Buses for over 25 persons, rapid transport project (8702.10.99, 8702.20.99, 8702.90.99)	0%	LN EAC/160/2026, Table I items 3, 24, 25, 109	✓ CONFIRMED
Smart cards 8523.52.00 imported by NIDA	0%	LN EAC/160/2026, Table I items 3, 24, 25, 109	✓ CONFIRMED
Cash registers, EFD and POS machines 8470.50/90, by government or authorised persons	0%	LN EAC/160/2026, Table I items 3, 24, 25, 109	✓ CONFIRMED
Garment and footwear makers' tools: scissors 8213.00; hand saws 8202.10	0%	LN EAC/160/2026, Tables VIII and IX	✓ CONFIRMED
Garment and footwear makers' tools: safety pins 7319.40	10%	LN EAC/160/2026, Tables VIII and IX	✓ CONFIRMED

SOURCE OF RECORD: EAC GAZETTE VOL. AT 1 NO. 16 OF 30 JUNE 2026, LEGAL NOTICE NO. EAC/160/2026, TABLES I, VIII AND IX; COLLECTED BY TRA.

DUTY REMISSION FOR MANUFACTURERS, 2026/27

Approved manufacturers pay the remitted rate on listed inputs for one year. The rate applies only to the approved importer and input.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Hard wheat 1001.99.10/90 (CET 35%)	10%	LN EAC/161/2026, Table A	✓ CONFIRMED
RBD palm stearin 1511.90.40 for soap makers (CET 10%)	0%	LN EAC/161/2026, Table A	✓ CONFIRMED
Paper for corrugated boxes 4804.19/39/52; 4805.24/25	0%; 10%	LN EAC/161/2026, Table A	✓ CONFIRMED
Packaging for dairy (yoghurt, UHT, powdered milk), agricultural seeds and processed coffee	0%	LN EAC/161/2026, Table A	✓ CONFIRMED
Radiator inputs; surface-active agents for detergents 3402.31/39	0%	LN EAC/161/2026, Table A	✓ CONFIRMED

HARD WHEAT
10%
In place of 35%, for approved millers.

PALM STEARIN
0%
For soap makers, in place of 10%.

DAIRY PACKAGING
0%
Also seed and processed coffee packaging.

DUTY REMISSION FOR MANUFACTURERS, 2026/27 · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Garment, textile and footwear inputs	As listed in LNs EAC/164, 167 and 171 of 2026	LNs EAC/164, 167, 171 of 2026	✓ CONFIRMED

SOURCE OF RECORD: EACCMA 2004 S.140; EAC CUSTOMS MANAGEMENT (DUTY REMISSION) REGULATIONS 2008; LEGAL NOTICE NO. EAC/161/2026, TABLE A.

LEVIES AND VAT CHARGED AT ENTRY

Every home-consumption entry pays these on the same assessment. VAT comes last, on a value that already carries duty and every other levy.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Railway Development Levy (RDL), goods for home consumption	2% of CIF	Railways Act Cap. 170 s. 72(4), (5)(a)	✓ CONFIRMED
RDL exempt goods (listed in the note)	Nil	Cap. 170 s.72(6); Finance Act 2026 s.61(a)	✓ CONFIRMED
Customs Processing Fee (CPF), goods for home consumption	0.6% of FOB	TRA Taxes and Duties at a Glance 2025/26	✓ CONFIRMED
VAT on imports, Mainland Tanzania (Zanzibar: 15%, ZRA)	18%	VAT Act Cap. 148	✓ CONFIRMED
Value of an import for VAT	Customs value + customs duty + every other tax, levy, fee or charge except VAT	VAT Act Cap. 148 R.E. 2019 s.9	✓ CONFIRMED
Industrial Development Levy (IDL), 28 scheduled items	5% to 15% of customs value	Imports Control Act Cap. 276 s.18A, Schedule	✓ CONFIRMED
IDL: starch; ceramic tiles	5%	Cap. 276 Schedule; Finance Act 2025 s.45	✓ CONFIRMED
IDL: Portland cement; furniture 94.01 and 94.03; optical fibre cables	10%	Cap. 276 Schedule; Finance Act 2025 s.45	✓ CONFIRMED
IDL: pasta; imported laundry or bar soap	15%	Cap. 276 Schedule; Finance Act 2025 s.45	✓ CONFIRMED
IDL from 1 July 2026: exercise books 4820.10.00/20.00; aluminium doors, windows 7610.10.00	5%	Cap. 276 Sch. items 29 to 33; FA 2026 s.19(c)	✓ CONFIRMED
IDL from 1 July 2026: trailers 8716.31.90, 8716.39.90, 8716.40.90	5%	Cap. 276 Sch. items 29 to 33; FA 2026 s.19(c)	✓ CONFIRMED
IDL from 1 July 2026: fishing nets 5608.11.00; steel structures 7308.90.99	10%	Cap. 276 Sch. items 29 to 33; FA 2026 s.19(c)	✓ CONFIRMED

WHO PAYS
Importer, through a citizen-licensed customs agent

HOW IT IS PAID
TRA assesses the customs entry; each authority bills by GePG control number (namba ya malipo)

WHEN
Per consignment, before release; customs licences run 12 months from issue

LEVIES AND VAT CHARGED AT ENTRY · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
IDL on goods of EAC origin meeting EAC Rules of Origin, from 1 July 2026	Nil	Cap. 276 s.18A(3); Finance Act 2026 s.18	✓ CONFIRMED
Fuel levy, petrol and diesel	TZS 523 a litre	Road and Fuel Tolls Act Cap. 220	✓ CONFIRMED
Petroleum levy: kerosene, gas oil, motor spirit	TZS 250 a litre	Petroleum Act	✓ CONFIRMED

NOTE

RDL exempt: EACCMA Fifth Schedule goods, Chapter 30 pharmaceuticals, Chapter 90 equipment, fertilizers, Jet A1 kerosene and, from 1 July 2026, sheath contraceptives 4014.10.00. The EAC-origin IDL exemption does not apply where the Partner State imposes trade barriers on Tanzanian goods.

SOURCE OF RECORD: TRA; RAILWAYS ACT CAP. 170; VAT ACT CAP. 148; IMPORTS CONTROL ACT CAP. 276; ROAD AND FUEL TOLLS ACT CAP. 220; FINANCE ACTS 2024 TO 2026.

EXCISE DUTY AT IMPORT

Excise under the Excise (Management and Tariff) Act Cap. 147 is added at entry for scheduled goods. Motor vehicle excise sits in the vehicle chapter.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Perfumes and cosmetics, headings 33.03, 33.04, 33.05, 33.07	15% (was 10%)	Cap. 147 Fourth Sch.; Finance Act 2026 s.10	✓ CONFIRMED
Imported artificial flowers 67.02 (new)	20%	Cap. 147 Fourth Sch.; Finance Act 2026 s.10	✓ CONFIRMED
Other electro-thermic appliances 8516.79.00, local and imported (new)	10%	Cap. 147 Fourth Sch.; Finance Act 2026 s.10	✓ CONFIRMED
Imported plastic or rubber footwear 6402.99.00 (new)	10%	Cap. 147 Fourth Sch.; Finance Act 2026 s.10	✓ CONFIRMED
Imported seats 94.01 and furniture 94.03	25% (was 20%)	Cap. 147 Fourth Sch.; Finance Act 2025 s.34	✓ CONFIRMED
Imported used tableware, kitchenware and utensils	20%	Cap. 147 (as published by TRA)	✓ CONFIRMED
Imported tomato ketchup and sauces 2103.20.00; other sauces 2103.90.00	TZS 324 a kg (was TZS 300)	Cap. 147 heading 21.03; FA 2026 s.10(a)	✓ CONFIRMED

COSMETICS

15%

Headings 33.03, 33.04, 33.05 and 33.07.

FURNITURE

25%

Seats and furniture, headings 94.01 and 94.03.

KETCHUP

TZS 324 a kg

Specific rate indexed by 8% in Finance Act 2026.

EXCISE DUTY AT IMPORT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Specific excise rates, annual adjustment	Year-on-year inflation to March, plus 2%	Cap. 147 s.126(3); Finance Act 2026 s.8(a)	✓ CONFIRMED

SOURCE OF RECORD: TRA; EXCISE (MANAGEMENT AND TARIFF) ACT CAP. 147, FOURTH SCHEDULE, AS AMENDED BY FINANCE ACTS 2025 AND 2026.

HOW AN IMPORT IS CLEARED AND PAID

01 **PVoC certificate before shipment**
A TBS-contracted provider inspects regulated goods in the country of supply and issues a certificate of conformity valid three months.

02 **Entry by a licensed agent**
A citizen-owned customs agent lodges the declaration with the invoice, bill of lading and certificate.

03 **TRA assessment**
TRA values the goods at CIF, applies duty, excise, RDL, CPF, IDL and VAT, and issues one control number.

04 **Payment and other bills**
The importer pays through GePG; TBS, TMDA, TPHPA, TPA and the agent bill their own charges separately.

05 **Release within time**
Cargo not entered within 21 days of discharge moves to the Customs warehouse at USD 0.3 per cubic metre per day.

CUSTOMS LICENCES, SECURITIES AND ANNUAL FEES

Clearing and forwarding is reserved to citizens under GN 487A of 2025: a foreign-owned company cannot hold a customs agent licence. Every customs licence runs 12 months from issue.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Customs agent: application fee, new and renewal (non-refundable)	USD 50	Not open to non-citizens (GN 487A of 2025)	EACCMR 2010 reg. 149(2); Form C.20	✓ CONFIRMED

WHO PAYS
Importer, through a citizen-licensed customs agent

HOW IT IS PAID
TRA assesses the customs entry; each authority bills by GePG control number (namba ya malipo)

WHEN
Per consignment, before release; customs licences run 12 months from issue

CUSTOMS LICENCES, SECURITIES AND ANNUAL FEES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Customs agent licence fee, payable after passing the interview	USD 400	Not open to non-citizens (GN 487A of 2025)	EACCMR 2010 reg. 151(1)	✓ CONFIRMED
Customs agent security bond, new applicants	TZS 100,000,000	Not open to non-citizens (GN 487A of 2025)	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
Annual licence fee: bonded warehouse; manufacture under bond; inland container depot	USD 1,500 each	Same as citizen	EACCMR 2010 regs. 75(1), 154(1), 57(3)	✓ CONFIRMED
Private bonded warehouse security (minimum area 1,000 sq m)	TZS 500,000,000 minimum	Same as citizen	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
General (public) bonded warehouse security (minimum area 2,000 sq m)	TZS 1,000,000,000 minimum	Same as citizen	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
Manufacture under bond (MUB) security	TZS 2,000,000,000 minimum	Same as citizen	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
Revolving bond, removal of cargo to and from bonded warehouses and MUB	TZS 100,000,000 minimum	Same as citizen	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
Inland container depot and container freight station security: CB2; CB13	TZS 500,000,000; TZS 2,000,000,000 minimum	Same as citizen	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED
Validity of every customs licence	12 months from issue	Same as citizen	EACCMA as cited by TRA	✓ CONFIRMED

NOTE

Bonds are standing securities, not fees. Licence fees are pro rata when issued mid-year, and government-owned ICDs pay none. An ICD or CFS also needs a TASAC licence.

SOURCE OF RECORD: TRA CUSTOMS LICENSING CONDITIONS; EACCMA 2004; EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT REGULATIONS 2010.

HIGHEST ON THIS PAGE

USD 1,500

Annual licence fee.

LOWEST ON THIS PAGE

USD 400

Customs agent licence fee, payable after passing the interview.

LINES ON THIS PAGE

9

Each read against its source of record.

CUSTOMS SERVICE FEES AND WAREHOUSE RENT

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Certified copy of a document; certificate of weight; approval of alterations	USD 5 each	EACCMR 2010 reg.216, Table 2	✓ CONFIRMED
Landing certificate (per entry); transshipment; transfer of ownership	USD 10 each	EACCMR 2010 reg.216, Table 2	✓ CONFIRMED
Cancellation of entries; amendment of inward report	USD 10 each	EACCMR 2010 reg.216, Table 2	✓ CONFIRMED
Any other certificate or document issued by Customs	USD 3	EACCMR 2010 reg.216, Table 2	✓ CONFIRMED
Overtime attendance, private passenger vehicles at land frontier stations	Up to USD 20 per vehicle	EACCMR 2010 reg.6	✓ CONFIRMED
Overtime attendance, elsewhere	Up to USD 20 per hour	EACCMR 2010 reg.6	✓ CONFIRMED
Rent on goods in a Customs or Government warehouse	USD 0.3 per cubic metre per day	EACCMR 2010 regs.82, 84	✓ CONFIRMED

NOTE

Import cargo not documented within 21 days of discharge moves to the Customs warehouse. Entered goods left in port over 90 days may be sold (TPA Tariff Book Clause 20.3).

SOURCE OF RECORD: TRA; EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT REGULATIONS 2010, REGS.6, 82, 84 AND 216; TPA TARIFF BOOK CLAUSE 20.3.

PVOC AND TBS DESTINATION INSPECTION

TBS regulates imports through Pre-Export Verification of Conformity (PVoC). For the 2025 to 2028 cycle Intertek, SGS and TUV Rheinland inspect in the country of supply, and CCIC in China; fees are per consignment.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
PVoC Route A, certificate of conformity	0.50% of FOB; minimum USD 250, maximum USD 5,000	TBS PVoC Guideline 2025, section K	✓ CONFIRMED
PVoC Route B	0.45% of FOB; minimum USD 250, maximum USD 5,000	TBS PVoC Guideline 2025, section K	✓ CONFIRMED
PVoC Route C (licensing route, renewed annually)	0.25% of FOB; minimum USD 250, maximum USD 5,000	TBS PVoC Guideline 2025, section K	✓ CONFIRMED
Testing, container sealing and re-inspection	No fee set by TBS; billed on the provider's own tariff	TBS PVoC Guideline 2025, section K	✓ CONFIRMED

LANDING CERTIFICATE
USD 10 each
Per entry; same fee for transshipment.

OTHER DOCUMENTS
USD 3
Any other Customs certificate or document.

WAREHOUSE RENT
USD 0.3
Per cubic metre per day.

PVOC AND TBS DESTINATION INSPECTION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
PVoC exemption (categories in the note)	Granted on application; destination inspection costs apply	TBS PVoC Programme Exemptions 2025	✓ CONFIRMED
Penalty: regulated goods arriving without a certificate of conformity	15% of invoice value as assessed by TRA, plus destination inspection costs	TBS PVoC penalty schedule 2025	✓ CONFIRMED
Destination inspection fee, general goods	TZS 100,000 per consignment	TBS DI costs schedule 2025	✓ CONFIRMED
Batch certification at destination inspection: other products; sugar	TZS 6 a kg; TZS 2.5 a kg	TBS DI costs 2025; GN 681 of 2021 reg.12(3)	✓ CONFIRMED
Physical verification and service fees, destination inspection list goods	TZS 180,000	TBS DI procedure, general goods (2020)	✓ CONFIRMED
Small quantities or personal effects, service fee	TZS 30,000	TBS DI procedure, general goods (2020)	✓ CONFIRMED
Testing at destination inspection	Varies by product	TBS DI costs schedule 2025	✓ CONFIRMED
Product certification; food and cosmetics premises and product registration	No schedule published by TBS	TBS fees page	✓ CONFIRMED

NOTE

Exempt categories: personal effects; inputs of TBS-certified and CTI-member manufacturers; TISEZA capital goods; mining goods; government projects; donations; consignments below USD 5,000; temporary imports; TMDA pharmaceutical inputs; diplomatic goods; aircraft spares. Non-conforming goods are returned or destroyed at the importer's expense.

SOURCE OF RECORD: TBS; STANDARDS ACT NO. 2 OF 2009 S.4(1)(S); TBS GUIDELINE FOR PVOC PROGRAMME 2025; TBS PENALTY AND DESTINATION INSPECTION COSTS SCHEDULE 2025.

TMDA IMPORT PERMITS AND REGISTRATIONS

TMDA prices every import permit on FOB, per consignment. An imported product is registered first and pays retention every year.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Import permit: medicines, devices and diagnostics, antiseptics, laboratory equipment	2% of FOB each	TMDA Fees Regs 2021, items 102 to 104, 106	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 180,000
A fee printed on this page.

LOWEST ON THIS PAGE
TZS 6
Batch certification at destination inspection.

LINES ON THIS PAGE
9
Each read against its source of record.

TMDA IMPORT PERMITS AND REGISTRATIONS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Import permit: donated medicines, devices and diagnostics	0.25% of FOB	TMDA Fees Regs 2021, item 105	✓ CONFIRMED
Import permit: accessories and spare parts	0.50% of FOB	TMDA Fees Regs 2021, item 107	✓ CONFIRMED
Registration of imported human or veterinary medicine: non-biological; biological	USD 2,000; USD 3,000	TMDA Fees Regs 2021, items 4 and 5	✓ CONFIRMED
Annual retention: imported medicines; registered devices; registered diagnostics	USD 300; USD 200; USD 200	TMDA Fees Regs 2021, items 6, 26, 42	✓ CONFIRMED
Imported medical devices: notification; Class A; Class B; Classes C and D	USD 100; USD 500; USD 2,500; USD 2,500	GN 686 of 2022	✓ CONFIRMED
Domestic medical devices: notification; Class A; Class B; Classes C and D	TZS 50,000; TZS 100,000; TZS 200,000; TZS 500,000	GN 686 of 2022	✓ CONFIRMED
Imported in-vitro diagnostics registration: Class A; B; C; D	USD 300; USD 1,000; USD 1,500; USD 2,000	TMDA Fees Regs 2021, items 36 to 39	✓ CONFIRMED
GMP inspection of a foreign site: East Africa; SADC; rest of Africa	USD 4,000; USD 4,500; USD 5,000	TMDA Fees Regs 2021, First Schedule	✓ CONFIRMED
GMP inspection of a foreign site: Asia; Europe; Americas, Australia and New Zealand	USD 6,000; USD 6,500; USD 7,500	TMDA Fees Regs 2021, First Schedule	✓ CONFIRMED
Premises, annual: pharmaceutical importer; importing warehouse	TZS 300,000 each	TMDA Fees Regs 2021, First Schedule	✓ CONFIRMED

NOTE

Retention on imported devices is USD 200 when registered and USD 50 when notified. Retention falls due every year under Cap. 219 s.55(b).

SOURCE OF RECORD: TMDA; TANZANIA MEDICINES AND MEDICAL DEVICES (FEES AND CHARGES) REGULATIONS 2021, GN 686 OF 2021, FIRST SCHEDULE.

PLANT HEALTH AND WEIGHTS AND MEASURES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
TPHPA plant import permit, per consignment: non-commercial; research; commercial	TZS 25,000; TZS 60,000; TZS 130,000	GN 929 of 2024, Sch. 2 Part B item 1(a)	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 6,000
GMP inspection of a foreign site.

LOWEST ON THIS PAGE
USD 100
Imported medical devices.

LINES ON THIS PAGE
11
Each read against its source of record.

PLANT HEALTH AND WEIGHTS AND MEASURES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Import inspection: non-commercial or wood packaging	TZS 10,000	GN 929 of 2024, Sch. 2 Part B item 1(a)	✓ CONFIRMED
Import inspection, commercial, up to 1,000 kg	TZS 25,000	GN 929 of 2024, Sch. 2 Part B item 1(a)	✓ CONFIRMED
Import inspection, commercial, above 1,000 kg	TZS 25,000 + TZS 10 per excess kg (wheat TZS 16)	GN 929 of 2024, Sch. 2 Part B item 1(a)	✓ CONFIRMED
Import inspection, commercial, above 1,000,000 kg	TZS 9 per excess kg (wheat TZS 15)	GN 929 of 2024, Sch. 2 Part B item 1(a)	✓ CONFIRMED
Pesticide import cess; application equipment import permit cess	1.5% of FOB each	GN 929 of 2024, Sch. 2 Part A items 1, 4	✓ CONFIRMED
Pesticide export and re-export fee	0.75% of FOB	GN 929 of 2024, Sch. 2 Part A item 2	✓ CONFIRMED
WMA verification: weighing and measuring instruments; pre-packaged goods, imports included	As set in the GN 288 of 2019 Schedule	Weights and Measures Regs 2019, GN 288	CONFIRM

NOTE

Post-entry quarantine supervision costs a minimum of TZS 380,000 per consignment.

SOURCE OF RECORD: TPHPA, PLANT HEALTH (AMENDMENT) REGULATIONS 2024, GN 929 OF 2024; WMA, WEIGHTS AND MEASURES REGULATIONS 2019, GN 288 OF 2019.

WORKED EXAMPLE: USD 40,000 FOB CONTAINER AT 25%

A container of finished consumer goods (EAC CET band 3), FOB USD 40,000, CIF USD 44,000, entered for home consumption, with no excise or IDL.

Import duty, 25% of CIF TZS 114,400,000	✓ CONFIRMED	**TZS 28,600,000**
Railway Development Levy, 2% of CIF	✓ CONFIRMED	**TZS 2,288,000**
Customs Processing Fee, 0.6% of FOB TZS 104,000,000	✓ CONFIRMED	**TZS 624,000**
VAT, 18% of TZS 145,912,000	✓ CONFIRMED	**TZS 26,264,160**
Total statutory charges		**TZS 57,776,160**

Assumes TZS 2,600 to the US dollar and freight and insurance of USD 4,000. VAT base: CIF plus duty, RDL and CPF. Excludes PVoC, TPA wharfage and storage, shipping line and agency charges.

HIGHEST ON THIS PAGE
TZS 25,000
Import inspection, commercial, up to 1,000 kg.

LOWEST ON THIS PAGE
TZS 10,000
Import inspection.

LINES ON THIS PAGE
7
Each read against its source of record.

09

WHAT DOES IT COST TO EXPORT AND SHIP THROUGH THE PORT?

TRA · TPA · TASAC · EXPORT TAX ACT CAP. 196

THE SHORT ANSWER

Most Tanzanian exports pay no export tax and are zero-rated for VAT. The Export Tax Act Cap. 196 taxes nine scheduled items, from raw hides and skins at 80% of FOB to bran and oilseed cake at TZS 50 a kg, and raw cashew carries a 15% levy. At the port, TPA charges domestic export wharfage at 1.0% ad valorem on customs value, floored at USD 200 and capped at USD 2,500 per harbour tonne.

EXPORT WHARFAGE	RAW CASHEW LEVY	PHYTOSANITARY CERT.
1.0%	**15% of FOB**	**TZS 130,000**
TPA, domestic exports, ad valorem on customs value.	Or USD 160 per MT, whichever greater (Cap. 203).	Commercial consignment, TPHPA, GN 929 of 2024.

QUESTIONS PEOPLE ASK

Q Which exports carry export duty in Tanzania?

Only goods in the Export Tax Act Cap. 196 Schedule: raw hides and skins, wet blue leather, metal scrap, crude sunflower oil and seeds, veneered sheets, waste paper, bran and oilseed cake, quartz sands and feldspar. Raw cashew pays a separate 15% levy.

Q What does a phytosanitary certificate cost for an export?

TPHPA charges TZS 130,000 for a commercial consignment, TZS 65,000 for research and TZS 25,000 for non-commercial, plus export inspection from TZS 25,000 up to 1,000 kg, under GN 929 of 2024.

Q How much is a certificate of origin in Tanzania?

TCCIA issues the EAC certificate of origin at TZS 5,000 plus TZS 2,500 printing, to be confirmed with TCCIA at issue. Goods that meet the EAC or SADC Rules of Origin enter Partner States at 0% duty.

Q How much are TASAC licences for logistics companies and port service providers?

A shipping agent pays TASAC USD 50 to apply and USD 3,000 a year for a sea port licence. A clearing and forwarding agent pays USD 20 and USD 100 a year; port service licences run USD 400 to USD 5,000.

WHO PAYS	HOW IT IS PAID	WHEN
Exporter, through its clearing agent and shipping agent	Each authority bills by GePG control number; TPA and TASAC tariffs are priced in USD	Per consignment; TASAC, TRA and sector licences run a year

MORE QUESTIONS PEOPLE ASK

Q Can a foreigner run a clearing and forwarding company?

No. GN 487A of 2025 reserves clearing and forwarding to citizens, and a shipping agent licence requires a company more than 60% Tanzanian-held under the Tanzania Shipping Agencies Act Cap. 415 s.13(2).

Q How much is a fish export licence?

A wholly Tanzanian-owned company pays USD 150 to 2,700 for a wild-catch fish export licence; a non-citizen company USD 700 to 5,000 (GN 478B of 2022). Farmed-product export licences cost TZS 50,000 to 200,000 a year, TZS 400,000 for non-Tanzanians, plus 2% of consignment value (GN 885 of 2024).

EXPORT TAX AND THE CASHEW LEVY

TRA charges export tax on FOB value or weight; where two bases are set, the higher amount applies. Exporters in Export Processing Zones are exempt from the hides and skins tax.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Raw hides and skins	80% of FOB or USD 0.52 per kg, whichever greater	Cap. 196 Schedule item 1	✓ CONFIRMED
Wet blue leather	10% of FOB	Cap. 196 Schedule item 2	✓ CONFIRMED
Copper waste and scrap metals, HS 7204 and 7404	30% or USD 150 per MT, whichever higher	Cap. 196 Schedule item 3	✓ CONFIRMED
Crude sunflower oil 1512.11.00; sunflower seeds 1206.00.00	10% of FOB each	Cap. 196 Sch. items 4, 5; FA 2024 s.24	✓ CONFIRMED
Veneered sheets, heading 44.08	30% of FOB or TZS 150 per kg, whichever greater	Cap. 196 Sch. item 6; FA 2025 s.37	✓ CONFIRMED
Waste and scrap paper or paperboard, heading 47.07 (from 1 July 2026)	30% of FOB or TZS 200 per kg, whichever higher	Cap. 196 Sch. item 7; FA 2026 s.12	✓ CONFIRMED
Cotton cake, sunflower cake, wheat bran, rice bran, maize bran (from 1 July 2026)	TZS 50 per kg	Cap. 196 Sch. item 8; FA 2026 s.12	✓ CONFIRMED
Quartz sands, heading 25.06; feldspar 2529.10.00 (from 1 July 2026)	10% of FOB or TZS 200 per kg, whichever higher	Cap. 196 Sch. item 9; FA 2026 s.12	✓ CONFIRMED
Raw cashew nuts, export levy	15% of FOB or USD 160 per MT, whichever greater	Cashewnut Industry Act Cap. 203 s.18	✓ CONFIRMED
Cashewnut Board export permit; service levy	Free; 0.3% of turnover	Cashewnut Industry Act Cap. 203	CONFIRM

WHO PAYS
Exporter, through its clearing agent and shipping agent

HOW IT IS PAID
Each authority bills by GePG control number; TPA and TASAC tariffs are priced in USD

WHEN
Per consignment; TASAC, TRA and sector licences run a year

EXPORT TAX AND THE CASHEW LEVY · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
All other exports	No export tax; zero-rated for VAT	Cap. 196 Schedule; VAT Act Cap. 148 s.55(1)	✓ CONFIRMED

NOTE

From 1 July 2025 TRA deposits the whole cashew export levy into the Cashewnut Board account at the Bank of Tanzania, for four years (Finance Act 2025 s.25).

SOURCE OF RECORD: TRA; EXPORT TAX ACT CAP. 196, SCHEDULE, AS AMENDED BY FINANCE ACTS 2024 TO 2026; CASHEWNUT INDUSTRY ACT CAP. 203.

EXPORT PERMITS AND CERTIFICATES

Each regulator bills its certificate per consignment. A mineral dealer's licence requires the licence-holding company to be at least 25% Tanzanian-held.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
EAC certificate of origin (TCCIA)	TZS 5,000 + TZS 2,500 printing	Same as citizen	EAC Customs Union (Rules of Origin) Rules 2015	CONFIRM
Mineral export permit, application (Mining Commission)	USD 100	Same as citizen	Mining Act Cap. 123; export procedure	✓ CONFIRMED
Special mineral export permit, application: tourists; non-residents	USD 250; USD 2,000	Same as citizen	Mining Act Cap. 123; export procedure	✓ CONFIRMED
Phytosanitary certificate (TPHPA): non-commercial; research; commercial	TZS 25,000; TZS 65,000; TZS 130,000	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED
Export inspection, up to 1,000 kg	TZS 25,000	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED
Export inspection, 1,000 to 1,000,000 kg: cash, oil and other crops	TZS 25,000 + TZS 13 per excess kg	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED
Export inspection, 1,000 to 1,000,000 kg: cereals, pulses, horticulture, roots, tubers	TZS 25,000 + TZS 8 per excess kg	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED
Export inspection, above 1,000,000 kg: cash, oil and other crops	TZS 25,000 + TZS 12 per excess kg	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED

MINERAL EXPORT PERMIT
USD 100
Application; royalty and 1% inspection fee extra.

CATTLE EXPORT
TZS 25,000
Per head; sheep and goats TZS 5,000.

SPECIAL PERMIT
USD 2,000
Non-residents; tourists USD 250.

EXPORT PERMITS AND CERTIFICATES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Export inspection, above 1,000,000 kg: cereals, pulses, horticulture, roots, tubers	TZS 25,000 + TZS 7 per excess kg	Same as citizen	GN 929 of 2024, Sch. 2 Part B item 1(b)	✓ CONFIRMED
Fertiliser import or inspection fee (TFRA)	1.2% of CIF	Same as citizen	GN 68 of 2026, reg. 37(4)(c), Third Sch.	✓ CONFIRMED
Fertiliser export permit (TFRA)	USD 0.5 a tonne	Same as citizen	GN 68 of 2026, reg. 38(2)(e), Third Sch.	✓ CONFIRMED
Livestock export fee, per head: cattle; sheep and goats; pigs; mules and donkeys	TZS 25,000; TZS 5,000; TZS 10,000; TZS 30,000	Same as citizen	GN 489A of 2020; GN 478C of 2022	✓ CONFIRMED
Livestock movement or transit permit, per head: cattle; sheep and goats	TZS 2,500; TZS 1,500	Same as citizen	GN 489A of 2020; GN 478C of 2022	✓ CONFIRMED
Aquaculture product export licence, a year, plus a charge per consignment	TZS 50,000 to 200,000 + 2% of consignment value	TZS 400,000 + 2% of consignment value	GN 885 of 2024, Ninth Schedule	✓ CONFIRMED

NOTE

Mineral royalty (6% on gold, metallic minerals, rough gemstones and diamonds; 3% on industrial and building materials) and the 1% clearance and inspection fee are paid apart from the permit. A re-export phytosanitary certificate costs TZS 130,000.

SOURCE OF RECORD: MINING COMMISSION (MINING ACT CAP. 123); TPHPA, GN 929 OF 2024; TFRA, FERTILIZERS REGULATIONS 2026, GN 68 OF 2026; MINISTRY OF LIVESTOCK AND FISHERIES, GN 489A OF 2020 AND FISHERIES (AQUACULTURE) REGULATIONS 2024, GN 885 OF 2024; TCCIA.

HOW AN EXPORT CONSIGNMENT IS CLEARED

01 **Sector permit first**

The exporter obtains the regulator's permit or certificate: Mining Commission, TPHPA, TFRA, Livestock and Fisheries or the Cashewnut Board.

02 **Export entry**

A citizen-owned clearing agent lodges the export entry; TRA assesses export tax or the cashew levy and issues a control number.

HIGHEST ON THIS PAGE

TZS 25,000

Livestock export fee, per head.

LOWEST ON THIS PAGE

TZS 2,500

Livestock movement or transit permit, per head.

LINES ON THIS PAGE

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Each read against its source of record.

03 **Port charges**
TPA bills wharfage, handling and storage after five free days; the shipping agent bills its agency and document fees.

04 **Loading and proof**
The goods are loaded against customs release; the export record supports VAT zero-rating.

TPA WHARFAGE

TPA charges ad valorem wharfage on the value TRA accepts on the customs entry, floored at USD 200 and capped at USD 2,500 per harbour tonne. Domestic import wharfage therefore runs USD 3.20 to USD 40 per harbour tonne; exports USD 2 to USD 25.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Conventional domestic imports	1.6% ad valorem	TPA Tariff Book 2026, Clause 12.2	✓ CONFIRMED
Conventional domestic exports; molasses in bulk	1.0% ad valorem	TPA Tariff Book 2026, Clause 12.2	✓ CONFIRMED
Domestic bulk liquid under the Bulk Procurement System	TZS 15 a litre	TPA Tariff Book 2026, Clause 12.2	✓ CONFIRMED
Value base for ad valorem wharfage	Customs value; minimum USD 200, maximum USD 2,500 per harbour tonne	TPA Tariff Book 2026, Clause 12.1	✓ CONFIRMED
Transit imports, conventional; transshipment and overlanded cargo (charged once)	USD 4.00 per HTN	TPA Tariff Book 2026, Clause 12.2	✓ CONFIRMED
Transit exports; regional coastal cargo; deep-sea imports for Zanzibar	USD 3.00 per HTN	TPA Tariff Book 2026, Clause 12.2	✓ CONFIRMED
Containerised domestic cargo	1.6% ad valorem	TPA Tariff Book 2026, Clauses 12.3, 12.4	✓ CONFIRMED
Transit FCL imports; deep-sea containers for Zanzibar (up to 20 ft; over 20 ft)	USD 90; USD 180	TPA Tariff Book 2026, Clauses 12.3, 12.4	✓ CONFIRMED
Transit FCL exports (up to 20 ft; over 20 ft)	USD 75; USD 150	TPA Tariff Book 2026, Clauses 12.3, 12.4	✓ CONFIRMED

DOMESTIC IMPORTS
1.6%
Ad valorem on customs value.

WHARFAGE VALUE CAP
USD 2,500
Per harbour tonne; floor USD 200.

TRANSIT FCL IMPORT
USD 90
Per container up to 20 ft; USD 180 over.

TPA WHARFAGE · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Empty containers, carrier's account (up to 20 ft; over 20 ft)	USD 3; USD 6	TPA Tariff Book 2026, Clauses 12.3, 12.4	✓ CONFIRMED

NOTE

A harbour tonne (HTN) is one dwt tonne or one cubic metre, whichever gives the higher charge. The clearing agent pays on house-to-house containers, the shipping agent on through bill of lading containers. Wharfage on shut-out cargo is not refunded.

SOURCE OF RECORD: TPA TARIFF BOOK SEA PORTS (JANUARY 2026), CLAUSE 12, IN FORCE PER GOVERNMENT GAZETTE NO. 3 OF 2026; PORTS ACT CAP. 166 R.E. 2023 S.73(1)(A).

TPA STORAGE, REMOVAL AND SHORE HANDLING

Free days run from discharge and posting in the TRA system. Rates are per harbour tonne (HTN) or per container a day; container rates read up to 20 ft / over 20 ft.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Conventional domestic imports: first 5 days; next 30 days; thereafter	Free; USD 1.00; USD 1.50 per HTN per day	TPA Tariff Book 2026, Clause 20.1.1	✓ CONFIRMED
Conventional domestic exports, after 5 free days	USD 0.50 per HTN per day	TPA Tariff Book 2026, Clause 20.1.1	✓ CONFIRMED
Domestic FCL imports after 5 free days: days 6 to 15; thereafter	USD 20 / USD 40; USD 40 / USD 80 per day	TPA Tariff Book 2026, Clause 20.1.2	✓ CONFIRMED
Domestic FCL exports, after 5 free days	USD 16 / USD 32 per day	TPA Tariff Book 2026, Clause 20.1.2	✓ CONFIRMED
Transit conventional imports after 15 free days: next 30 days; thereafter	USD 1.00; USD 1.50 per HTN per day	TPA Tariff Book 2026, Clauses 20.1.5 to 20.1.7	✓ CONFIRMED
Transit conventional exports, after 21 free days	USD 0.50 per HTN per day	TPA Tariff Book 2026, Clauses 20.1.5 to 20.1.7	✓ CONFIRMED
Transit FCL imports after 15 free days: days 16 to 21; thereafter	USD 20 / USD 40; USD 40 / USD 80 per day	TPA Tariff Book 2026, Clauses 20.1.5 to 20.1.7	✓ CONFIRMED
Transit FCL exports, after 21 free days	USD 16 / USD 32 per day	TPA Tariff Book 2026, Clauses 20.1.5 to 20.1.7	✓ CONFIRMED
Empty containers after 5 free days: next 10 days; thereafter	USD 4 / USD 8; USD 8 / USD 16 per day	TPA Tariff Book 2026, Clauses 20.1.5 to 20.1.7	✓ CONFIRMED
Removal: conventional cargo	USD 2.00 per HTN	TPA Tariff Book 2026, Clauses 20.2, 20.4	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 20
Domestic FCL imports after 5 free days.

LOWEST ON THIS PAGE
USD 0.50
Conventional domestic exports, after 5 free days.

LINES ON THIS PAGE
11
Each read against its source of record.

TPA STORAGE, REMOVAL AND SHORE HANDLING · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Removal: full container; shut-out container	USD 100 / USD 150; USD 30 / USD 45	TPA Tariff Book 2026, Clauses 20.2, 20.4	✓ CONFIRMED
Dangerous cargo after 24 hours: containers; conventional	USD 24 per TEU per day; USD 1.20 per HTN per day	TPA Tariff Book 2026, Clauses 20.2, 20.4	✓ CONFIRMED
Shore handling, domestic FCL; verification FCL for customs examination	USD 90 / USD 135; USD 90 / USD 140	TPA Tariff Book 2026, Clause 14	✓ CONFIRMED
Shore handling, transit FCL; transit verification	USD 80 / USD 120; USD 80 / USD 140	TPA Tariff Book 2026, Clause 14	✓ CONFIRMED
Conventional domestic imports; direct delivery; domestic exports	USD 7.00; USD 6.00; USD 3.50 per HTN	TPA Tariff Book 2026, Clause 14	✓ CONFIRMED

NOTE

Handling carries a 10% surcharge on dangerous cargo and 30% on out-of-gauge and cold storage cargo. An invoice with accrued storage paid within 24 hours of approval attracts no further storage.

SOURCE OF RECORD: TPA TARIFF BOOK SEA PORTS (JANUARY 2026), CLAUSES 14 AND 20; PORTS ACT CAP. 166 R.E. 2023 S.73(1)(A).

PORT INFRASTRUCTURE, GREEN PORT AND PORT DUES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Port Infrastructure Development charge, domestic imports	0.09 of customs duty (total taxes paid to TRA)	TPA Tariff Book 2026, Clause 15.1, Part I	✓ CONFIRMED
Green Port Initiatives charge, containers, imports and exports (up to 20 ft; over 20 ft)	USD 50; USD 100	TPA Tariff Book 2026, Clause 15.1	✓ CONFIRMED
Green Port Initiatives charge: general cargo; motor vehicles	USD 0.25 per MT or HTN; USD 1.00 per CBM	TPA Tariff Book 2026, Clause 15.1	✓ CONFIRMED
Port dues, deep-sea vessels: first 5 days; each further 5 days	USD 13.40; USD 8.10 per 100 GRT	TPA Tariff Book 2026, Clause 2	✓ CONFIRMED

GREEN PORT, 20 FT

USD 50

Per container, imports and exports.

GREEN PORT, VEHICLE

USD 1.00

Per cubic metre of a motor vehicle.

PORT DUES

USD 13.40

Per 100 GRT, first 5 days, deep-sea vessel.

PORT INFRASTRUCTURE, GREEN PORT AND PORT DUES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Port dues, coasters: first 5 days; each further 5 days	USD 2.50; USD 1.50 per 100 GRT	TPA Tariff Book 2026, Clause 2	✓ CONFIRMED

NOTE

The TPA Tariff Book sets the Port Infrastructure Development charge on domestic imports at 0.09 of customs duty, which it defines as the total taxes paid to TRA. Port dues are for the ship's account and reach cargo through freight.

SOURCE OF RECORD: TPA TARIFF BOOK SEA PORTS (JANUARY 2026), CLAUSES 2 AND 15.1 AND PART I DEFINITIONS; PORTS ACT CAP. 166 R.E. 2023 S.73(1)(A).

TASAC LICENCES

Clearing and forwarding is reserved to citizens under GN 487A of 2025, and a shipping agent licence is open only to a company more than 60% Tanzanian-held. TRA does not renew a customs agent licence without the TASAC registration.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Clearing and forwarding agent: application; annual registration; duplicate certificate	USD 20; USD 100; USD 30	Not open to non-citizens (GN 487A of 2025)	GN 340 of 2018, Third Schedule	✓ CONFIRMED
Shipping agent: application; annual licence, sea port; annual licence, inland waterways	USD 50; USD 3,000; USD 500	Only a company more than 60% Tanzanian-held (Cap. 415 s.13(2))	GN 339 of 2018, Second Schedule	✓ CONFIRMED
Shipping agent duplicate licence: sea port; inland waterways port	USD 350; USD 50	Only a company more than 60% Tanzanian-held (Cap. 415 s.13(2))	GN 339 of 2018, Second Schedule	✓ CONFIRMED
Miscellaneous port services, sea port: application; licence Category A; B; C	USD 40; USD 400; USD 1,000; USD 5,000	Same as citizen	GN 343 of 2018, Third Schedule	✓ CONFIRMED
Miscellaneous port services, inland waterways: application; Category A; B; C	USD 10; USD 100; USD 200; USD 1,000	Same as citizen	GN 343 of 2018, Third Schedule	✓ CONFIRMED

SOURCE OF RECORD: TASAC; TANZANIA SHIPPING AGENCIES ACT CAP. 415; GN 339, GN 340 AND GN 343 OF 2018.

C&F REGISTRATION
USD 100
Annual TASAC registration, citizens only.

SEA PORT AGENT
USD 3,000
Annual shipping agent licence.

PORT SERVICES, CAT. C
USD 5,000
Highest sea port licence category.

TASAC AGENCY FEE FLOORS AND TARIFFS

TASAC fixes the minimum a clearing agent may charge and the maximum a shipping agent may charge. These are private charges regulated by order; USD rates are payable in the TZS equivalent.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Minimum clearing and forwarding fee, import and export containers (20 ft; 40 ft)	USD 150; USD 200	GN 83 of 2026	✓ CONFIRMED
Minimum clearing and forwarding fee, transit containers (20 ft; 40 ft)	USD 200; USD 250	GN 83 of 2026	✓ CONFIRMED
Minimum fee, dry and liquid bulk: import and export; transit	USD 0.6; USD 0.5 per MT	GN 83 of 2026, Schedule	✓ CONFIRMED
Minimum fee: motor vehicle; heavy equipment	USD 130; USD 250	GN 83 of 2026, Schedule	✓ CONFIRMED
Minimum fee per AWB, air: parcels, couriers; general cargo; precious metals and minerals	USD 60; USD 90; USD 130	GN 83 of 2026, Schedule	✓ CONFIRMED
Charging below the minimum fee	Offence; penalty under the Act	GN 83 of 2026; Cap. 415	✓ CONFIRMED
Shipping agency fee, imports, per ton: petroleum and dry bulk; liquid bulk	USD 0.36 to 0.43; USD 0.36 to 1.07	GN 339 of 2018, Third Schedule	✓ CONFIRMED
Shipping agency fee, imports: general cargo, per freight ton	USD 1.07 to 2.49	GN 339 of 2018, Third Schedule	✓ CONFIRMED
Shipping agency fee, imports: 20 ft; 40 ft; 40 ft high cube	USD 21.36 to 49.84; USD 42.72 to 99.67; USD 53.40 to 124.59	GN 339 of 2018, Third Schedule	✓ CONFIRMED
Shipping agency fee, exports: non-containerised per ton; 20 ft; 40 ft; 40 ft high cube	USD 0.36; USD 7.12; USD 14.24; USD 35.60	GN 339 of 2018, Third Schedule	✓ CONFIRMED
Local shipping agency: delivery order per B/L; bill of lading fee; amendment per request	USD 15; USD 38.14; USD 59.32	GN 375 of 2023	✓ CONFIRMED
TASAC as clearing agent: container (20 ft; 40 ft)	USD 200; USD 250, or 0.4% of value, whichever higher	GN 181 of 2021	✓ CONFIRMED
TASAC as clearing agent: vehicles; mining heavy machines	USD 100 a unit; USD 250 or 0.2% of value	GN 181 of 2021	✓ CONFIRMED
TASAC minimum per consignment; documentation control	USD 50; USD 1.5 per B/L or USD 300 per manifest, whichever higher	GN 181 of 2021	✓ CONFIRMED

C&F FLOOR, 20 FT
USD 150
Import and export; USD 200 for 40 ft.

DELIVERY ORDER
USD 15
Per bill of lading, capped by order.

LIVESTOCK, PER B/L
USD 200
Exclusive item cleared by TASAC.

TASAC AGENCY FEE FLOORS AND TARIFFS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Minimum agency commission, liner	3.5% of gross freight	GN 181 of 2021	✓ CONFIRMED
Exclusive items, per B/L: firearms and ammunition; government trophies; livestock	USD 150; USD 100; USD 200	GN 181 of 2021; GN 184 of 2025	✓ CONFIRMED
Minerals loose, per B/L: up to 300 t; 301 to 1,500 t; 1,501 to 3,000 t; over 3,000 t	USD 300; USD 500; USD 1,700; USD 2,500	GN 181 of 2021; GN 184 of 2025	✓ CONFIRMED
Minerals containerised (20 ft; 40 ft); by air, per AWB	USD 300; USD 350; USD 50 to USD 2,000	GN 181 of 2021; GN 184 of 2025	✓ CONFIRMED

NOTE

GN 83 of 2026 takes effect on a date published in the Gazette. Import agency fees run highest on Americas, Far East and Australia routes and lowest on Gulf and African routes. TASAC's own charges carry VAT at 18% and 10% interest, compounded monthly, on late payment.

SOURCE OF RECORD: TASAC; GN 83 OF 2026; GN 339 OF 2018; GN 375 OF 2023; GN 181 OF 2021; GN 184 OF 2025.

DRY PORTS AND TRANSIT CARRIERS

Transit carriers need a TRA licence for each vehicle and a customs security. Dry port rates are maximum tariffs in USD, payable in TZS at Bank of Tanzania rates, in force from 18 September 2026.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Dry port free storage, minimum: domestic; transit; empty containers	7 days; 15 days; 60 days	GN 257 of 2026	✓ CONFIRMED
Loaded containers after free days: first 7 days; thereafter (TEU / FEU)	USD 20 / USD 40; USD 40 / USD 80 per day	GN 257 of 2026	✓ CONFIRMED
Empty containers; reefer containers (TEU / FEU)	USD 10 / USD 20; USD 20 / USD 40	GN 257 of 2026	✓ CONFIRMED
Handling loaded container (TEU / FEU); transfer; out-of-gauge transfer	USD 50 / USD 80; USD 100; USD 130	GN 257 of 2026	✓ CONFIRMED
Transporter of goods under customs control, licence per carrying unit	USD 200 per vehicle	EACCMR 2010 regs. 104(9), 211(1)	✓ CONFIRMED

TRANSPORTER LICENCE
USD 200
Per carrying unit under customs control.

DRY PORT HANDLING
USD 50
Loaded TEU; USD 80 per FEU.

TRANSIT FREE DAYS
15 days
Dry port minimum for transit cargo.

DRY PORTS AND TRANSIT CARRIERS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Transporter security bond: C.28 or C.40; both licences	TZS 10,000,000; TZS 50,000,000	EACCMA 2004; TRA licensing conditions	✓ CONFIRMED

NOTE

Government-owned vehicles are excluded from the transporter licence. A LATRA carrier licence is also required.

SOURCE OF RECORD: TASAC, TANZANIA SHIPPING AGENCIES (DRY PORT TARIFF) ORDER 2026, GN 257 OF 2026; TRA; EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT REGULATIONS 2010.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Bank of Tanzania (BOT)	Bank, microfinance, bureau de change, payment system, e-money and credit reference bureau licences; statutory interest rate	bot.go.tz
Land Transport Regulatory Authority (LATRA)	Goods vehicle, public service vehicle, private hire and ride-hailing licences	latra.go.tz
Mining Commission (Tume ya Madini) (Mining Commission)	Prospecting, mining, dealer and broker licences; royalty; inspection fee; mineral export permits	tumemadini.go.tz
Ministry of Livestock and Fisheries (MLF)	Livestock movement and export permits, fish export licences, royalties, aquaculture permits	mifugouvuvi.go.tz
Tanzania Shipping Agencies Corporation (TASAC)	Shipping agent, clearing and forwarding and port service licences; regulated agency fees	tasac.go.tz
Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA)	EAC certificates of origin	tccia.or.tz
Tanzania Fertilizer Regulatory Authority (TFRA)	Fertiliser import, export, field test and laboratory fees	tfra.go.tz
Tanzania Ports Authority (TPA)	Wharfage, storage, shore handling, port dues and port charges	ports.go.tz
Tanzania Plant Health and Pesticides Authority (TPHPA)	Phytosanitary certificates, plant import permits, pesticide registration	tphpa.go.tz

WHO PAYS

Exporter, through its clearing agent and shipping agent

HOW IT IS PAID

Each authority bills by GePG control number; TPA and TASAC tariffs are priced in USD

WHEN

Per consignment; TASAC, TRA and sector licences run a year

10

HOW MUCH DOES IT COST TO IMPORT, REGISTER AND DRIVE A CAR IN TANZANIA?

TRA · CAP. 147 · CAP. 124 · ROAD TRAFFIC ACT CAP. 168

THE SHORT ANSWER

An imported used car in Tanzania pays 25% import duty, excise of up to 10% by engine capacity and a further 18%, 35% or 40% by age under Finance Act 2026, then RDL, CPF and 18% VAT, all assessed by TRA. Registration tax is TZS 250,000 for any engine size under Cap. 124, and a driving licence costs TZS 70,000 for five years under the Road Traffic Act Cap. 168.

REGISTRATION TAX	EXCISE, 8 TO 10 YRS	DRIVING LICENCE
TZS 250,000	**18%**	**TZS 70,000**
Any engine size, Cap. 124; motorcycles TZS 150,000.	Finance Act 2026; 35% over 10 years, 40% over 20.	Issue or renewal, valid five years.

QUESTIONS PEOPLE ASK

Q How much is import duty on a used car in Tanzania?

TRA charges 25% import duty on customs value, excise of up to 10% by engine capacity, age excise of 18% (8 to 10 years), 35% (over 10 to 20) or 40% (over 20), RDL at 2%, CPF at 0.6% of FOB and VAT at 18%.

Q How much is motor vehicle registration and a number plate?

Registration tax is TZS 250,000 for a car of any engine size and TZS 150,000 for a motorcycle under Cap. 124. TRA publishes no separate number plate fee; the charge is billed by control number.

Q What extra excise applies to older cars?

From 1 July 2026, Finance Act 2026 s.8 sets additional excise on imported vehicles aged eight to ten years at 18%, over ten to twenty years at 35% and over twenty years at 40%, counted from the year of manufacture.

Q How much is a driving licence in Tanzania?

TRA charges TZS 70,000 to issue or renew a driving licence (leseni ya udereva), valid five years, under the Road Traffic Act Cap. 168. A provisional licence costs TZS 10,000 and the driving test TZS 3,000.

WHO PAYS	HOW IT IS PAID	WHEN
Importer at the border, then the registered owner and the driver	TRA customs, motor vehicle and IDRAS bills, paid by GePG control number (namba ya malipo)	Border taxes per vehicle; registration once; driving licence renewed every 5 years

MORE QUESTIONS PEOPLE ASK

Q Can a foreign driving licence be converted, and at what cost?

Yes. Conversion is an application type on TRA's IDRAS system for foreign and Zanzibar licences. TRA publishes no conversion fee; the amount is billed by control number when the application is lodged.

Q How much does it cost to replace a lost driving licence?

TRA lists a duplicate driving licence application on IDRAS but publishes no fee for it. The amount appears on the control number bill issued when the application is lodged.

EXCISE ON IMPORTED CARS BY ENGINE CAPACITY

Excise under Cap. 147 is charged at entry together with 25% import duty (EAC CET band 3), RDL at 2% of CIF, CPF at 0.6% of FOB and VAT at 18%.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Not exceeding 1,000 cc, petrol, 8703.21.10 (unassembled) and 8703.21.90 (assembled)	5% (from 1 July 2026)	Cap. 147 Fourth Sch.; Finance Act 2026 s.10(f)	✓ CONFIRMED
Not exceeding 1,000 cc, other lines	0%	Cap. 147 Fourth Schedule	✓ CONFIRMED
Exceeding 1,000 cc, not exceeding 2,000 cc, petrol and diesel	5%	Cap. 147 Fourth Schedule, heading 87.03	✓ CONFIRMED
Exceeding 2,000 cc, petrol and diesel	10%	Cap. 147 Fourth Schedule, heading 87.03	✓ CONFIRMED

SOURCE OF RECORD: TRA; EXCISE (MANAGEMENT AND TARIFF) ACT CAP. 147, FOURTH SCHEDULE HEADING 87.03; FINANCE ACT 2026 S.10(F).

ADDITIONAL EXCISE ON USED VEHICLES AND PARTS

The age excise is charged on top of the capacity rate. Age runs from the year of manufacture.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Imported vehicle aged eight years but not more than ten	18% (was 15%)	Cap. 147 s.126(9)(a); Finance Act 2026 s.8(d)	✓ CONFIRMED
Imported vehicle aged more than ten but not more than twenty years	35% (was 30%)	Cap. 147 s.126(9)(b); Finance Act 2026 s.8(d)	✓ CONFIRMED
Imported vehicle aged more than twenty years	40%	Cap. 147 s.126(9)(c); Finance Act 2026 s.8(d)	✓ CONFIRMED
Used vehicles for 10 or more persons (8702.10.22/29/99, 8702.90.29/99), older than 5 years	10%	Cap. 147 R.E. 2019 s. 124(5B)	✓ CONFIRMED

UP TO 1,000 CC PETROL
5%
New from 1 July 2026, HS 8703.21.

1,001 TO 2,000 CC
5%
Heading 87.03, petrol and diesel.

OVER 2,000 CC
10%
Heading 87.03, petrol and diesel.

ADDITIONAL EXCISE ON USED VEHICLES AND PARTS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Used motorcycles HS 87.11, older than 3 years	10%	Cap. 147 s.126	✓ CONFIRMED
Used spare parts for vehicles and motorcycles; used domestic and electrical appliances	25%	Cap. 147 R.E. 2019 s. 124(5C)	✓ CONFIRMED
Used vehicle arriving without a PVoC certificate of roadworthiness (TBS penalty)	15% of invoice value as assessed by TRA	TBS used motor vehicle PVoC penalty (2025)	✓ CONFIRMED

NOTE

Buses under heading 8702 carry the 10% line, not the age excise. A used vehicle arriving without a roadworthiness certificate undergoes destination inspection; a failing vehicle is repaired and re-presented within 21 days, or returned or destroyed.

SOURCE OF RECORD: TRA; EXCISE (MANAGEMENT AND TARIFF) ACT CAP. 147 S.126(9) AS AMENDED BY FINANCE ACT 2026 S.8; TBS PVOC PENALTY FOR UN-INSPECTED USED MOTOR VEHICLES (2025).

REGISTRATION AT TRA

TRA registers a vehicle after customs release and issues the registration card and plates against a control number.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration tax, motor vehicle of any cylinder capacity	TZS 250,000	Cap. 124 First Sch. para 3(a)	✓ CONFIRMED
Registration tax, motorcycle, electric or not (from 1 July 2026)	TZS 150,000 (was TZS 95,000)	Cap. 124 First Sch. para 4; FA 2026 s.57	✓ CONFIRMED
Licence fee on first registration, motor vehicle: 501 to 1,500 cc; 1,501 to 2,500 cc; 2,501 cc and above	TZS 200,000; TZS 250,000; TZS 300,000	TRA motor vehicle fee schedule	✓ CONFIRMED
HIV Response Levy on first registration: up to 1,000 cc; 1,001 to 1,500 cc	TZS 50,000; TZS 100,000	Cap. 124 s.5A, Third Sch.; FA 2025 ss.80, 82	✓ CONFIRMED
HIV Response Levy: 1,501 to 2,500 cc; 2,501 cc and above; excavators, bulldozers, forklifts	TZS 150,000; TZS 200,000; TZS 250,000	Cap. 124 s.5A, Third Sch.; FA 2025 ss.80, 82	✓ CONFIRMED
Licence fee on first registration: motorcycle or tricycle (bajaji), electric or not	TZS 50,000	TRA motor vehicle fee schedule	✓ CONFIRMED

CAR REGISTRATION TAX
TZS 250,000
Any cylinder capacity.

MOTORCYCLE REG. TAX
TZS 150,000
Raised from TZS 95,000 by Finance Act 2026 s.57.

SMALL EV, CLASS 1
TZS 95,000
Battery below 50 kWh.

REGISTRATION AT TRA · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Electric vehicle registration tax, Class 1 (below 50 kWh)	TZS 95,000	Cap. 124 First Sch. para 3(b); FA 2025 s.81	✓ CONFIRMED
Electric vehicle registration tax, Classes 2 to 4 (50.1 kWh and above)	TZS 250,000 each	Cap. 124 First Sch. para 3(b); FA 2025 s.81	✓ CONFIRMED
Hybrid licence fee on registration: micro (up to 5 kW); mild or semi (6 to 30 kW)	TZS 50,000; TZS 200,000	Cap. 124 (as published by TRA)	✓ CONFIRMED
Hybrid licence fee on registration: full (31 to 40 kW); plug-in (41 to 90 kW)	TZS 250,000; TZS 300,000	Cap. 124 (as published by TRA)	✓ CONFIRMED
Transfer of ownership: motor vehicle; motorcycle	TZS 50,000; TZS 27,000	Cap. 124 (tax on transfer)	✓ CONFIRMED
Personalised registration number	TZS 5,000,000 for 3 years	Cap. 124; TRA motor vehicle fee schedule	✓ CONFIRMED
Special registration number	TZS 500,000 in addition to the registration fee	Cap. 124; TRA motor vehicle fee schedule	✓ CONFIRMED
Duplicate registration card: motor vehicle; tricycle; motorcycle	TZS 50,000; TZS 30,000; TZS 20,000	TRA motor vehicle fee schedule	✓ CONFIRMED
Number plate	No separate fee published by TRA	Road Traffic Act Cap. 168	✓ CONFIRMED

NOTE

Registration tax, the licence fee on first registration and the HIV Response Levy are paid together at first registration. The levy is split 70% to the AIDS Trust Fund and 30% to the Universal Health Insurance Fund.

SOURCE OF RECORD: TRA; MOTOR VEHICLES (TAX ON REGISTRATION AND TRANSFER) ACT CAP. 124, FIRST SCHEDULE, AS AMENDED BY FINANCE ACTS 2024 TO 2026.

DRIVING LICENCE (LESENI YA UDEREVA)

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Driving licence, issue or renewal (valid 5 years)	TZS 70,000	Road Traffic Act Cap. 168; TRA fee schedule	✓ CONFIRMED
Driving test	TZS 3,000	Road Traffic Act Cap. 168; TRA fee schedule	✓ CONFIRMED
Provisional licence	TZS 10,000	Road Traffic Act Cap. 168; TRA fee schedule	✓ CONFIRMED
Duplicate driving licence	No fee published by TRA	Road Traffic Act Cap. 168	✓ CONFIRMED

LICENCE, 5 YEARS
TZS 70,000
Issue or renewal at TRA.

PROVISIONAL
TZS 10,000
Learner licence before the test.

DRIVING TEST
TZS 3,000
Paid before the practical test.

DRIVING LICENCE (LESENI YA UDEREVA) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Adding a class to a driving licence	No fee published by TRA	Road Traffic Act Cap. 168	✓ CONFIRMED
Conversion of a foreign or Zanzibar licence	No fee published by TRA	Road Traffic Act Cap. 168	✓ CONFIRMED
IDRAS application types: provisional, new, conversion (foreigners and Zanzibaris), renewal, duplicate	Billed by control number in IDRAS	TRA IDRAS user manual, v1.0, 2024	✓ CONFIRMED

NOTE

TRA's IDRAS system takes provisional, new, conversion, renewal and duplicate applications. Where TRA publishes no fee, the amount is set on the control number bill. Blog figures of TZS 30,000 and TZS 100,000 for a licence have no basis in TRA's schedule.

SOURCE OF RECORD: TRA; ROAD TRAFFIC ACT CAP. 168; TRA MOTOR VEHICLE AND DRIVING LICENCE FEE SCHEDULE.

FROM PORT TO ROAD

01 **Roadworthiness before shipment**
The used vehicle is inspected in the country of supply under PVoC and shipped with a certificate of roadworthiness.

02 **Valuation and entry**
A licensed customs agent lodges the entry; TRA values the vehicle and assesses duty, excise, RDL, CPF and VAT against one control number.

03 **Payment and release**
The importer pays through GePG; TPA and the agent bill port and agency charges separately before the vehicle leaves the port.

04 **Registration**
TRA registers the vehicle, collects registration tax and first-registration charges, and issues the card and plates.

05 **Driving licence**
The driver holds a TRA licence renewed every five years; a foreign licence is converted through an IDRAS application.

WHO PAYS
Importer at the border, then the registered owner and the driver

HOW IT IS PAID
TRA customs, motor vehicle and IDRAS bills, paid by GePG control number (namba ya malipo)

WHEN
Border taxes per vehicle; registration once; driving licence renewed every 5 years

WORKED EXAMPLE: IMPORTING A USED 1,800 CC CAR

A petrol saloon of 1,800 cc, manufactured in 2017 (nine years old), FOB USD 7,000, CIF USD 8,000, cleared for home use and registered in Mainland Tanzania.

Import duty, 25% of CIF TZS 20,800,000	✓ CONFIRMED	**TZS 5,200,000**
Excise by capacity, 5% of TZS 26,000,000	✓ CONFIRMED	**TZS 1,300,000**
Age excise, 18% of TZS 26,000,000	✓ CONFIRMED	**TZS 4,680,000**
Railway Development Levy, 2% of CIF	✓ CONFIRMED	**TZS 416,000**
Customs Processing Fee, 0.6% of FOB TZS 18,200,000	✓ CONFIRMED	**TZS 109,200**
VAT, 18% of TZS 32,505,200	✓ CONFIRMED	**TZS 5,850,936**
Registration tax	✓ CONFIRMED	**TZS 250,000**
Licence fee on first registration, 1,501 to 2,500 cc	✓ CONFIRMED	**TZS 250,000**
HIV Response Levy on first registration, 1,501 to 2,500 cc	✓ CONFIRMED	**TZS 150,000**
Total statutory charges		**TZS 18,206,136**

Assumes TZS 2,600 to the US dollar, TRA accepting the declared CIF, and excise on customs value plus import duty. Excludes PVoC roadworthiness inspection, TPA port charges, shipping and agency fees.

QUESTIONS READERS ASK

Q How much is a personalised number plate?

TZS 5,000,000 for three years under the Motor Vehicles (Tax on Registration and Transfer) Act Cap. 124. A special registration number costs TZS 500,000 on top of the registration fee. Ownership transfer costs TZS 50,000 for a motor vehicle and TZS 27,000 for a motorcycle.

Q How much does it cost to register a motorcycle or bajaji?

Motorcycle registration tax rose to TZS 150,000 from 1 July 2026 (it was TZS 95,000), plus a TZS 50,000 licence fee for a motorcycle or tricycle. A LATRA private-hire licence then costs TZS 20,000 a year for a motorcycle and TZS 30,000 for a tricycle.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Tanzania Bureau of Standards (TBS)	PVoC certification, destination inspection, batch certification	tbs.go.tz
Tanzania Ports Authority (TPA)	Wharfage, storage, shore handling, port dues and port charges	ports.go.tz
Tanzania Revenue Authority (TRA)	Income tax, PAYE, VAT, SDL, stamp duty, excise, customs duty, RDL, motor vehicle registration, driving licences	tra.go.tz; TANCIS; IDRAS

WHO PAYS
Importer at the border, then the registered owner and the driver

HOW IT IS PAID
TRA customs, motor vehicle and IDRAS bills, paid by GePG control number (namba ya malipo)

WHEN
Border taxes per vehicle; registration once; driving licence renewed every 5 years

A DELEGATION ON A SITE VISIT. EVERY EXPATRIATE ON THE TEAM CARRIES A WORK PERMIT AND A RESIDENCE PERMIT.

PART III

PEOPLE AND IDENTITY

Permits fall on the foreign national, identity documents on the citizen.
Both are priced by statute and paid by control number.

11	How much do visas, work permits and residence permits cost?	143
12	How much do a passport, national ID and civil certificates cost?	155

HOW MUCH DO VISAS, WORK PERMITS AND RESIDENCE PERMITS COST?

11

IMMIGRATION · LABOUR COMMISSIONER · CAP. 54 AND CAP. 436

THE SHORT ANSWER

A Tanzanian work permit costs USD 1,000 for Class A investors and Class C professionals and USD 500 for Classes B and D, paid to the Labour Commissioner (Cap. 436 R.E. 2023, Fifth Schedule). The Immigration Services Department charges USD 3,000 for Class A residence, USD 2,000 for Class B-1 and USD 200 or 500 for Class C, plus a USD 50 re-entry pass. Visas cost USD 30 to 250, student visas to USD 550.

WORK PERMIT CLASS A	RESIDENCE PERMIT A-3	BUSINESS VISA
USD 1,000	**USD 3,000**	**USD 250**
Labour Commissioner, Cap. 436 Fifth Schedule; Class C the same.	Immigration; EAC USD 1,500; plus USD 50 re-entry pass.	Single entry, 90 days; ordinary visa USD 50.

QUESTIONS PEOPLE ASK

Q How much is a work permit in Tanzania?

The Labour Commissioner charges USD 1,000 for Class A (investors and self-employed) and Class C (other professions), USD 500 for Class B (prescribed professions) and Class D (religious and charitable work). Class E refugees pay nothing. Cap. 436 R.E. 2023, Fifth Schedule.

Q How much is a Class A residence permit for an investor?

Immigration charges USD 3,000 for Class A-3 (EAC citizens USD 1,500), plus a USD 50 re-entry pass for the investor and each dependant. Through TISEZA the total reads USD 3,050, and TISEZA adds a 10% facilitation fee after approval.

WHO PAYS	HOW IT IS PAID	WHEN
The foreign national's application; an employer or sponsor may settle it	USD against a GePG control number (namba ya malipo) or by Visa or Mastercard; visas on the e-visa portal	Residence fee within 60 days of approval; work permit 24 months, renewal lodged 60 days before expiry

MORE QUESTIONS PEOPLE ASK

Q Is the work permit fee paid every year or once for the permit term?

Once per permit. Each work permit runs 24 months (Cap. 436 s.12(4)); a renewal pays the full class fee again, lodged at least 60 days before expiry. Renewals may run to 8 years in total; a Class A investor permit may exceed 10 years.

Q Who pays the work permit fee, the employer or the employee?

The fee is billed to the permit application, in USD, against a control number from the Prime Minister's Office. Who bears it between employer and employee is a term of the employment contract. The penalty for working without a permit reaches both (Cap. 436 s.9(2)).

Q What is the penalty for working without a permit in Tanzania?

A fine of not less than TZS 10,000,000 or imprisonment of not less than 2 years, or both, for the non-citizen and for the employer (Cap. 436 s.9). Working without a residence permit adds a fine of not less than TZS 500,000 under Cap. 54 s.47.

Q Do US citizens pay a different visa fee?

Yes. US passport holders must take the multiple entry visa at USD 100, valid 12 months, even for one trip. Other nationalities pay USD 50 for an ordinary single entry visa and USD 250 for a business visa (Immigration fee matrix).

FEES ON THE FOREIGN NATIONAL

Every visa, pass, residence permit and re-entry pass in this chapter is charged to the foreign national's own application under the Immigration Act, Cap. 54 R.E. 2023, s.50(1)(j). The work permit fee is charged to the Cap. 436 application. Citizens pay none of these fees. The employer carries the same criminal exposure as the worker for work without a permit.

VISAS: IMMIGRATION SERVICES DEPARTMENT

Visa (viza) fees are fixed in USD by the Minister under Cap. 54 s.50(1)(j) and paid online by card. Tanzania issues six visa types.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Ordinary visa, single entry, up to 90 days: tourism, meetings, visits, workshops	USD 50	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Business visa, single entry, 90 days: repairs, short training, audits, feasibility studies	USD 250	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Multiple entry visa, 12 months, 90 days a stay: non-resident directors, NGO heads	USD 100	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Visa for US citizens (multiple entry, 12 months), at the Washington mission	USD 100	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
Transit visa, not exceeding 7 days	USD 30	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED

ORDINARY VISA
USD 50
Up to 90 days; tourism, meetings and visits, no work.

MULTIPLE ENTRY
USD 100
12 months; compulsory for US passport holders.

TRANSIT VISA
USD 30
Not exceeding 7 days.

VISAS: IMMIGRATION SERVICES DEPARTMENT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Student visa, up to 3 months (studies, internships, volunteering, exchange)	USD 50	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Student visa, up to 2 years	USD 250	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Student visa, research students	USD 300	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Student visa, PhD students	USD 550	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Gratis visa: diplomatic, service and official passports on official duty, and dependants	Nil (gratis)	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED
Single entry visa at the Washington mission; travel document holders and stateless persons	USD 50	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
Rush visa processing at the Washington mission, 3 working days	USD 20	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
East Africa Tourist Visa	Not issued by Tanzania	Immigration fee matrix (six visa types)	✓ CONFIRMED

NOTE

A business visa authorises no employment and cannot be used to re-enter after departure. An assignment longer than 3 months requires a work permit and a residence permit. US passport holders take the multiple entry visa even for a single trip. Stateless persons and refugees apply in advance; no visa on arrival.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX AND VISA GUIDELINES (5 SEP 2026); IMMIGRATION ACT CAP. 54 R.E. 2023 S.50(1)(J); EMBASSY OF TANZANIA, WASHINGTON DC FEE TABLE.

WORK PERMITS: LABOUR COMMISSIONER, CAP. 436

Work permit (kibali cha kazi) fees sit in the Fifth Schedule to Cap. 436 R.E. 2023, inserted by Act No. 6 of 2021, and are paid in USD to the Prime Minister's Office.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Class A: investors and self-employed	USD 1,000	Cap. 436 R.E. 2023 s.10(2)(a), Fifth Schedule	✓ CONFIRMED
Class B: prescribed professions (medical, oil and gas, science and mathematics teachers)	USD 500	Cap. 436 R.E. 2023 s.10(2)(a), Fifth Schedule	✓ CONFIRMED

CLASS B AND D
USD 500
Prescribed professions; religious and charitable work.

CLASS E
Gratis
Refugees; valid while refugee status lasts.

EXEMPTION
Nil
No payment for an exemption or an appeal.

WORK PERMITS: LABOUR COMMISSIONER, CAP. 436 · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Class C: other professions	USD 1,000	Cap. 436 R.E. 2023 s.10(2)(a), Fifth Schedule	✓ CONFIRMED
Class D: approved religious and charitable activities	USD 500	Cap. 436 R.E. 2023 s.10(2)(a), Fifth Schedule	✓ CONFIRMED
Class E: refugees	Gratis	Cap. 436 s.12, Act No. 4 of 2025	✓ CONFIRMED
Renewal or change of class (A, B, C, D; Class E gratis)	USD 1,000 / 500 / 1,000 / 500	Cap. 436 R.E. 2023 s. 12(6), s.13(3)	✓ CONFIRMED
Certificate of exemption from the work permit requirement, and any appeal	Nil	Cap. 436 R.E. 2023 s.4(4) to (6)	✓ CONFIRMED
Class A holder working with another company he holds shares in: written authorisation	No fee set	Cap. 436 s.9, Act No. 4 of 2025	✓ CONFIRMED
Replacement of a lost, stolen or damaged work permit or exemption certificate	No amount set in the Fifth Schedule	Cap. 436 R.E. 2023 s.15	✓ CONFIRMED
Work Permit Register inspection (any person)	USD 50	Cap. 436 Fifth Schedule item (a); s.8(2)	✓ CONFIRMED
Private employment agency (recruitment) licence, 1 year, renewable	Not published	Cap. 243; PEPA Regulations 2014	CONFIRM

NOTE

Each permit runs 24 months; renewals may total 8 years, and a Class A investor permit may exceed 10 years. Renewal is lodged at least 60 days before expiry. The fee is non-refundable (s.10, Act No. 4 of 2025); a payment is valid within the Government financial year. A Class A authorisation requires a tax clearance certificate first.

SOURCE OF RECORD: LABOUR COMMISSIONER, PRIME MINISTER'S OFFICE; NON-CITIZENS (EMPLOYMENT REGULATION) ACT CAP. 436 R.E. 2023, FIFTH SCHEDULE; LABOUR LAWS (AMENDMENTS) ACT NO. 4 OF 2025; E-PERMIT GUIDELINES.

HIGHEST ON THIS PAGE
USD 1,000
Class C.

LOWEST ON THIS PAGE
USD 50
Work Permit Register inspection.

LINES ON THIS PAGE
9
Each read against its source of record.

RESIDENCE PERMITS CLASS A AND B: IMMIGRATION

Residence permit (kibali cha ukaazi) fees in USD, with the East African Community and diaspora rates where Immigration prints them. A USD 50 re-entry pass is added for the applicant and each dependant.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
A-3: investors in any other sector or industry	USD 3,000 · EAC USD 1,500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
A-1: professional artist investor (BASATA-registered company)	USD 1,000 · EAC USD 500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
A-2: diaspora investor, Tanzanian by origin holding another nationality	Diaspora USD 1,000	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
A-4: refugee investor, shareholder-director	USD 1,500 · EAC USD 1,500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
Class A: settled migrant (all-in, re-entry pass included)	USD 1,050	Immigration Residence Permit brochure (30 Jul 2026)	✓ CONFIRMED
B-1: specific employment by a specific employer	USD 2,000 · EAC USD 500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
B-2: diaspora employee	Diaspora USD 500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
B-3: short-term residence permit, employment up to 6 months (re-entry pass USD 250)	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
B-4: refugee employee	USD 500 · EAC USD 500 · diaspora USD 500	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED

NOTE

Class B follows a work permit from the Labour Commissioner; both run on one integrated portal. The investor company's capital must meet the minimum under the investment law. B-3 still requires a work permit.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX (RESIDENCE PERMIT TAB) AND E-PERMIT RESIDENCE PERMIT GUIDELINES (VERSION 2026.7); RESIDENCE PERMIT BROCHURE (30 JUL 2026); IMMIGRATION ACT CAP. 54 R.E. 2023 S.50(1)(J).

INVESTOR A-3

USD 3,000

Plus USD 50 re-entry pass; EAC citizens USD 1,500.

EMPLOYEE B-1

USD 2,000

Plus USD 50 re-entry pass; EAC citizens USD 500.

DIASPORA INVESTOR

USD 1,000

A-2, Tanzanian by origin; no EAC rate.

RESIDENCE PERMITS CLASS C: IMMIGRATION

Class C has thirteen sub-classes: seven at USD 500 and five at USD 200, each halved for EAC and diaspora applicants; C-12 refugees are gratis. A USD 50 re-entry pass is added except for refugees.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Class C bands: C-1, C-2, C-7, C-8, C-10, C-11, C-13 / C-3, C-4, C-5, C-6, C-9	USD 500 · EAC USD 250 / USD 200 · EAC USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-1: researchers approved by a competent authority (COSTECH permit required)	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-2: retired persons aged 55 and above with assured income	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-3: missionaries in Government-approved religious activities	USD 200 · EAC USD 100 · diaspora USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-4: winding up affairs after a Class B contract ends	USD 200 · EAC USD 100 · diaspora USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-5: volunteers in non-remunerated activities	USD 200 · EAC USD 100 · diaspora USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-6: medical treatment at recognised hospitals	USD 200 · EAC USD 100 · diaspora USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-7: employees of NGOs holding a charitable certificate	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-8: parties and witnesses in courts and tribunals	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-9: interns in non-remunerated activities	USD 200 · EAC USD 100 · diaspora USD 100	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-10: professional artists employed as such	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-11: buyer of real estate not eligible for another permit category	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 500
Class C bands.

LOWEST ON THIS PAGE
USD 200
C-3.

LINES ON THIS PAGE
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Each read against its source of record.

RESIDENCE PERMITS CLASS C: IMMIGRATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
C-12: refugees qualifying for any Class C category (re-entry pass gratis)	Gratis	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
C-13: others not eligible for any other immigration status	USD 500 · EAC USD 250 · diaspora USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX (RESIDENCE PERMIT TAB); E-PERMIT RESIDENCE PERMIT GUIDELINES (VERSION 2026.7); IMMIGRATION ACT CAP. 54 R.E. 2023 S.50(1)(J).

PASSES, RE-ENTRY, RENEWAL AND VARIATION

Passes are priced on the Pass tab of the Immigration fee matrix. Renewal and variation carry no separate fee: each is a fresh application at the class fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Re-entry pass, with a residence permit, for the applicant and each dependant	USD 50	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
Re-entry pass with a B-3 short-term residence permit	USD 250	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
Re-entry pass with a C-12 refugee permit	Gratis	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
Dependant pass: spouse or children of a residence permit holder	USD 550 · EAC USD 300	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED
Dependant pass: foreign wife of a Tanzanian husband	TZS 200,000	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED
Business pass	USD 200 · EAC USD 100	Immigration (Amendment) GN 428 reg. 20; Pass tab	✓ CONFIRMED
Interim pass	USD 600 · EAC USD 600	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED
Migrant pass, 2 years	TZS 10,000	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 600
Interim pass.

LOWEST ON THIS PAGE
USD 50
A fee printed on this page.

LINES ON THIS PAGE
10
Each read against its source of record.

PASSES, RE-ENTRY, RENEWAL AND VARIATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Special pass SP-1 or SP-2: short assignments; in-country applicants awaiting a permit	No fee printed on the fee matrix	Immigration (Amendment) Regulations 2023, GN 428	✓ CONFIRMED
Exemption certificate: diplomats, Government project expatriates, EAC students	Nil	Immigration Regulations 1997; Immigration CMS	✓ CONFIRMED
Renewal (RPL), change of company (RG1, RG2), change of class (SG), returnee (RT)	Class fee again; no separate fee	e-Permit Residence Permit Guidelines 2026.7	✓ CONFIRMED
Residence permit cancellation or surrender	No fee published	Immigration fee matrix; e-Permit guidelines	✓ CONFIRMED

NOTE

An approved residence permit fee must be paid within 60 days of approval or the application is deleted. Renewals may be lodged in Tanzania; first grants are lodged from outside the country.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX (PASS AND RESIDENCE PERMIT TABS); E-PERMIT RESIDENCE PERMIT GUIDELINES (VERSION 2026.7); IMMIGRATION REGULATIONS 1997; IMMIGRATION (AMENDMENT) REGULATIONS 2023, GN 428.

TISEZA ONE-STOP CENTRE: PERMIT TOTALS AND FACILITATION

TISEZA files both permits for registered investors. Its residence totals are the Immigration fee plus the USD 50 re-entry pass; a 10% facilitation fee follows approval.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Residence permit Class A (investors) through TISEZA	USD 3,050	Cap. 54 s.50(1)(j); TISEZA residence permit page	✓ CONFIRMED
Class A through TISEZA: East African citizens	USD 1,550	Cap. 54 s.50(1)(j); TISEZA residence permit page	✓ CONFIRMED
Class A through TISEZA: diaspora investors	USD 1,000	Cap. 54 s.50(1)(j); TISEZA residence permit page	✓ CONFIRMED
Residence permit Class B (employees) through TISEZA	USD 2,050	Cap. 54 s.50(1)(j); TISEZA residence permit page	✓ CONFIRMED
Class B through TISEZA: East African citizens	USD 550	Cap. 54 s.50(1)(j); TISEZA residence permit page	✓ CONFIRMED
Each dependant, Class A or B	USD 50	TISEZA residence permit page	✓ CONFIRMED

CLASS A VIA TISEZA

USD 3,050

Immigration A-3 USD 3,000 plus USD 50 re-entry pass.

CLASS B VIA TISEZA

USD 2,050

Immigration B-1 USD 2,000 plus USD 50 re-entry pass.

WORK PERMIT ADD-ON

USD 100

TISEZA facilitation, paid before filing.

TISEZA ONE-STOP CENTRE: PERMIT TOTALS AND FACILITATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
TISEZA facilitation fee on a residence permit, after approval	10%	Investment and Special Economic Zones Act 2025	✓ CONFIRMED
TISEZA facilitation fee on a work permit	USD 100	TISEZA one-stop centre; Labour e-permit FAQ	✓ CONFIRMED

NOTE

The work permit facilitation receipt is uploaded with the Cap. 436 application. Immigration's own brochure prints the diaspora investor total at USD 1,050; TISEZA prints USD 1,000.

SOURCE OF RECORD: TISEZA RESIDENCE PERMIT AND WORK PERMIT PAGES; INVESTMENT AND SPECIAL ECONOMIC ZONES ACT 2025; IMMIGRATION ACT CAP. 54 R.E. 2023 S.50(1)(J); LABOUR E-PERMIT FAQ.

STUDENTS, INTERNS AND RESEARCHERS

Nationals of visa-exempt states and EAC students take a student pass in place of a student visa. Researchers need the COSTECH research permit before the C-1 residence permit.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Student Pass 1: students from visa-exempt states and the EAC	USD 200 · EAC gratis	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED
Student Pass 2	USD 100 · EAC gratis	Immigration Regulations 1997; fee matrix, Pass tab	✓ CONFIRMED
Foreign intern, non-remunerated: residence permit C-9 plus re-entry pass	USD 200 · EAC USD 100; plus USD 50	Cap. 54 s.50(1)(j); fee matrix, Residence Permit tab	✓ CONFIRMED
Foreign intern on a short programme: student visa	USD 50 (3 months) · USD 250 (2 years)	Cap. 54 s.50(1)(j); Immigration fee matrix	✓ CONFIRMED

STUDENT PASS 1
USD 200
Visa-exempt nationals; EAC students gratis.

INTERN C-9
USD 200
Plus USD 50 re-entry pass; EAC USD 100.

STUDENT PASS 2
USD 100
EAC students gratis.

STUDENTS, INTERNS AND RESEARCHERS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
COSTECH national research permit (research clearance), foreign researcher	USD 50 application plus USD 300 research fee per person	COSTECH research clearance; NISSTI portal	CONFIRM

NOTE

The C-9 intern permit requires the host institution's approval, sponsorship evidence and a Ministry of Education approval letter. COSTECH research permits are applied for on the NISSTI portal two months before the research starts.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX (PASS AND RESIDENCE PERMIT TABS); COSTECH RESEARCH CLEARANCE (NISSTI PORTAL); EMBASSY OF TANZANIA, WASHINGTON DC.

PENALTIES: WORK, RESIDENCE AND EMPLOYER RETURNS

Tanzania publishes no per-day overstay charge. Overstay, work without a permit and employing an unpermitted non-citizen are criminal offences with statutory minimum fines.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Non-citizen working without a work permit or exemption; any person employing him	Fine not less than TZS 10,000,000 or not less than 2 years' imprisonment, or both	Cap. 436 R.E. 2023 s.9(1) to (3)	✓ CONFIRMED
False information, fraud or forgery, obstructing an officer, breach of permit conditions	Fine not less than TZS 10,000,000 or not less than 12 months' imprisonment, or both	Cap. 436 R.E. 2023 s.20	✓ CONFIRMED
Failure to surrender a work permit or exemption certificate 14 days before departure	Fine not less than TZS 10,000,000 or not less than 12 months' imprisonment, or both	Cap. 436 R.E. 2023 s.17(3) and (4)	✓ CONFIRMED
Failure to produce a permit or present oneself on an authorised officer's demand	Fine not less than TZS 5,000,000 or not less than 6 months' imprisonment, or both	Cap. 436 R.E. 2023 s.6	✓ CONFIRMED
Employer's late half-yearly return on non-citizen employees (due 30 June and 31 December)	TZS 500,000 for each month or part of a month of delay	Cap. 436 R.E. 2023 s.16(1) and (3)	✓ CONFIRMED
Unlawful presence or overstay; working without a residence permit; employing or harbouring	Fine not less than TZS 500,000 or up to 3 years' imprisonment, or both	Cap. 54 R.E. 2023 s.47(1) and (2)	✓ CONFIRMED

WORK WITHOUT PERMIT
TZS 10,000,000
Minimum fine; worker and employer alike.

LATE HALF-YEARLY RETURN
TZS 500,000
Each month or part of a month of delay.

OVERSTAY
TZS 500,000
Minimum fine under Cap. 54 s. 47(2).

PENALTIES: WORK, RESIDENCE AND EMPLOYER RETURNS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Offences relating to deportation	Fine not less than TZS 1,000,000 or up to 5 years' imprisonment, or both	Cap. 54 R.E. 2023 s.47(3)	✓ CONFIRMED
Overstay: per-day administrative fee	No per-day fee published	Cap. 54 R.E. 2023 s.47(1)(i) and (2)	✓ CONFIRMED

NOTE

Early termination of a non-citizen's employment is reported to the Labour Commissioner immediately (s. 16(2)). Per-day overstay charges quoted by visa agencies carry no legal basis.

SOURCE OF RECORD: NON-CITIZENS (EMPLOYMENT REGULATION) ACT CAP. 436 R.E. 2023 SS.6, 9, 16, 17 AND 20; IMMIGRATION ACT CAP. 54 R.E. 2023 S.47.

HOW THE PERMIT FEES ARE PAID

01 **Work permit on OWAIS**
The employer or investor files the Cap. 436 application with the Labour Commissioner on the e-permit portal, or through TISEZA with the USD 100 facilitation receipt.

02 **Pay the work permit in USD**
The Prime Minister's Office issues a control number; the class fee is paid in USD to its account or by Visa or Mastercard.

03 **Residence permit on e-Permit**
The residence application runs on the integrated Immigration e-Permit system; first grants are lodged from outside Tanzania.

04 **Pay within 60 days**
On approval Immigration bills the class fee plus the USD 50 re-entry pass for each person. Unpaid after 60 days, the application is deleted.

05 **Renew 60 days ahead**
Renewal pays the full class fee again and is lodged at least 60 days before expiry, with the original permit uploaded.

WHO PAYS
The foreign national's application; an employer or sponsor may settle it

HOW IT IS PAID
USD against a GePG control number (namba ya malipo) or by Visa or Mastercard; visas on the e-visa portal

WHEN
Residence fee within 60 days of approval; work permit 24 months, renewal lodged 60 days before expiry

WORKED EXAMPLE: A FOREIGN INVESTOR-DIRECTOR'S FIRST YEAR

A foreign shareholder-director of a TISEZA-registered company files a Class A work permit and a Class A residence permit through TISEZA and brings a spouse.

Work permit Class A, Labour Commissioner	✓ CONFIRMED	USD 1,000
TISEZA facilitation fee on the work permit	✓ CONFIRMED	USD 100
Residence permit Class A through TISEZA, incl. re-entry pass	✓ CONFIRMED	USD 3,050
Dependant pass for the spouse	✓ CONFIRMED	USD 550
Total statutory charges		**USD 4,700**

Excludes TISEZA's 10% residence permit facilitation fee, billed after approval, and the multiple entry visa used before the permits issue. TISEZA prints USD 50 for each dependant filed with the principal; the Immigration Pass tab prices a separate dependant pass at USD 550, carried here.

QUESTIONS READERS ASK

Q Do East African Community citizens pay less for a residence permit?

Yes. Class A-3 costs an EAC investor USD 1,500 against USD 3,000; Class B-1 costs an EAC employee USD 500 against USD 2,000; Class C sub-classes cost USD 250 or USD 100. The USD 50 re-entry pass applies to all.

Q How much does it cost to renew a work permit?

Renewal or change of class costs the full class fee again: USD 1,000 for Class A and C, USD 500 for Class B and D, Class E gratis. The application goes in at least 60 days before expiry under the Non-Citizens (Employment Regulation) Act Cap. 436 R.E. 2023.

Q Which visa and fee apply to a foreign volunteer or intern?

A non-remunerated intern takes residence permit C-9 at USD 200 (EAC USD 100) plus a USD 50 re-entry pass; a volunteer takes C-5 at the same fee. Short programmes may use the student visa: USD 50 up to 3 months, USD 250 up to 2 years.

Q What is the penalty for overstaying a visa or working without a permit?

Immigration publishes no per-day overstay fee: overstay is unlawful presence under the Immigration Act s.47. Working or employing without a work permit carries a fine of not less than TZS 10,000,000 or not less than 2 years, for worker and employer alike.

Q How much does a research permit cost for a foreign researcher?

COSTECH issues the research permit on the NISSTI portal: USD 50 application plus USD 300 research fee per person, to be confirmed with the authority. A researcher under a residence permit takes Class C-1 at USD 500 (EAC USD 250) plus the USD 50 re-entry pass.

WHO PAYS
The foreign national's application; an employer or sponsor may settle it

HOW IT IS PAID
USD against a GePG control number (namba ya malipo) or by Visa or Mastercard; visas on the e-visa portal

WHEN
Residence fee within 60 days of approval; work permit 24 months, renewal lodged 60 days before expiry

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HOW MUCH DO A PASSPORT, NATIONAL ID AND CIVIL CERTIFICATES COST?

IMMIGRATION · NIDA · RITA · CAP. 42, CAP. 108, CAP. 29

THE SHORT ANSWER

An ordinary Tanzanian e-passport costs TZS 150,000 in Tanzania, paid to the Immigration Services Department in two parts under the Tanzania Passports and Travel Documents Act, Cap. 42 R.E. 2023. NIDA sets no fee for first registration and the first national ID card; a lost card costs TZS 20,000 to replace the first time. RITA registers a birth under ten years for TZS 8,000 and issues a marriage certificate for TZS 40,000.

ORDINARY E-PASSPORT	NIDA LOST CARD	BIRTH REGISTRATION
TZS 150,000	**TZS 20,000**	**TZS 8,000**
TZS 20,000 at application, TZS 130,000 at submission.	First replacement; TZS 30,000 second, TZS 50,000 third.	Child under ten years, RITA, on an eRITA control number.

QUESTIONS PEOPLE ASK

Q How much is a Tanzanian passport (ada ya pasipoti)?

TZS 150,000 for the ordinary e-passport, valid 10 years: TZS 20,000 after the online form and TZS 130,000 after the officer's check, both against a control number. Immigration Services Department, Cap. 42 R.E. 2023. Abroad the fee is USD 90.

Q How much does it cost to replace a lost passport?

TZS 500,000 for the first loss and TZS 750,000 for the second, in Tanzania; USD 265 and USD 365 abroad on the Immigration schedule. A police loss report, two newspaper notices, a statutory declaration and an interview come first.

WHO PAYS

The applicant: citizen for passports and RITA; citizen or foreign resident for NIDA

HOW IT IS PAID

GePG control number (namba ya malipo) by mobile money or bank: NMB, CRDB, NBC or PBZ

WHEN

Passport 10 years (diplomatic and service 5); NIDA replacement on loss; RITA fees once per certificate

MORE QUESTIONS PEOPLE ASK

Q Is the NIDA national ID free, and what does a replacement cost?

NIDA sets no fee for first registration or the first card. A lost card costs TZS 20,000 the first time, TZS 30,000 the second and TZS 50,000 the third; a worn card is renewed at the same ladder.

Q How much is a NIDA identity card for a foreign resident?

NIDA sets no fee for the first card. Replacing a lost card costs an investor USD 100, an employee USD 50, and a missionary, researcher, student or dependant USD 20, rising on the second and third loss.

Q How much is a birth certificate in Tanzania (cheti cha kuzaliwa)?

RITA charges TZS 8,000 to register a child under ten years, whether within 90 days or late, and TZS 20,000 for a person over ten. A copy of a lost certificate costs TZS 7,000; a correction TZS 13,000.

Q How much is a certificate of no impediment to marriage?

RITA charges TZS 300,000 for a certificate of no impediment and TZS 200,000 for a certificate of single status, under the Law of Marriage Act, Cap. 29, paid on an eRITA control number.

PASSPORTS AND TRAVEL DOCUMENTS: IMMIGRATION

Passports are issued to citizens only; the Convention Travel Document and Certificate of Identity serve non-citizens. Fees are paid by control number in two stages.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Ordinary e-passport, 10 years, applied for in Tanzania	TZS 150,000 (TZS 20,000 application; TZS 130,000 submission)	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Diplomatic or service passport, 5 years	TZS 150,000 in Tanzania · USD 90 abroad	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Lost or stolen passport, first replacement	TZS 500,000 · abroad USD 265	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Lost or stolen passport, second replacement	TZS 750,000 · abroad USD 365	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Damaged passport, replacement	TZS 300,000 · abroad USD 165	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Emergency travel document (ETD), in Tanzania, one journey out and back	TZS 20,000	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Emergency travel document applied for outside Tanzania	USD 20	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED
Convention Travel Document, refugees granted asylum in Tanzania	TZS 20,000	Cap. 42 R.E. 2023; Refugees Act 1998	✓ CONFIRMED

LOST PASSPORT
TZS 500,000
First loss; TZS 750,000 on the second.

DAMAGED PASSPORT
TZS 300,000
USD 165 when replaced abroad.

ETD IN TANZANIA
TZS 20,000
Citizens only; one journey out and back.

PASSPORTS AND TRAVEL DOCUMENTS: IMMIGRATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Certificate of Identity, non-citizen without a national passport or stateless	TZS 10,000	Cap. 42 R.E. 2023; Immigration fee matrix	✓ CONFIRMED

NOTE

A passport misprinted through the applicant's error is replaced at the full TZS 150,000. A damaged passport is surrendered with a letter explaining the damage. The ETD issues within 24 hours at regional and district offices, not at Kurasini or the Zanzibar head office.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX AND PASSPORT AND TRAVEL DOCUMENT GUIDE; TANZANIA PASSPORTS AND TRAVEL DOCUMENTS ACT CAP. 42 R.E. 2023; REFUGEES ACT 1998.

PASSPORT SERVICES AT THE WASHINGTON MISSION

Missions charge their own fee tables in USD. The Embassy of Tanzania in Washington DC prints the following.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
New e-passport	USD 90	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
Damaged passport	USD 150	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
Lost or stolen passport, first time	USD 250	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED
Lost or stolen passport, second time and later	USD 350	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED

NEW E-PASSPORT
USD 90
Same as a child born in the United States.

LOST, FIRST TIME
USD 250
USD 350 on a second loss.

DAMAGED
USD 150
Washington mission rate.

PASSPORT SERVICES AT THE WASHINGTON MISSION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Passport for a child born in the United States	USD 90	Embassy of Tanzania, Washington DC fee table	✓ CONFIRMED

NOTE

Immigration headquarters prints abroad rates of USD 265 and USD 365 for a lost passport and USD 165 for a damaged one. The Washington mission charges its own table.

SOURCE OF RECORD: EMBASSY OF TANZANIA, WASHINGTON DC PASSPORT FEE TABLE; IMMIGRATION SERVICES DEPARTMENT FEE MATRIX.

HOW THE PASSPORT FEE IS PAID

01 **Complete the online form**
The applicant fills the e-passport form on the Immigration online services portal and receives a control number for TZS 20,000.

02 **Pay the application fee**
TZS 20,000 is paid by mobile money or bank against that control number.

03 **Submit documents**
The applicant presents the documents; the officer checks the file and issues a second control number.

04 **Pay the submission fee**
TZS 130,000 is paid against the second control number, completing the TZS 150,000.

NATIONAL ID (KITAMBULISHO CHA TAIFA): NIDA

NIDA prints fees only for lost and worn cards. Citizens pay in TZS; foreign residents pay in USD by residence category.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
First registration and first card	No fee stated	No fee stated	Registration and Identification of Persons Act	✓ CONFIRMED

WHO PAYS
The applicant: citizen for passports and RITA; citizen or foreign resident for NIDA

HOW IT IS PAID
GePG control number (namba ya malipo) by mobile money or bank: NMB, CRDB, NBC or PBZ

WHEN
Passport 10 years (diplomatic and service 5); NIDA replacement on loss; RITA fees once per certificate

NATIONAL ID (KITAMBULISHO CHA TAIFA): NIDA · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Lost card, first replacement	TZS 20,000	Investor USD 100 · employee USD 50 · missionary, researcher, student, dependant USD 20	NIDA published fees	✓ CONFIRMED
Lost card, second replacement	TZS 30,000	Investor USD 150 · employee USD 75 · missionary, researcher, student, dependant USD 30	NIDA published fees	✓ CONFIRMED
Lost card, third and later replacement	TZS 50,000	Investor USD 200 · employee USD 100 · missionary, researcher, student, dependant USD 40	NIDA published fees	✓ CONFIRMED
Worn or damaged card, renewal (1st; 2nd; 3rd)	TZS 20,000; 30,000; 50,000	Investor USD 50 · employee USD 25 · missionary, researcher, student, dependant USD 10	NIDA published fees	✓ CONFIRMED

NOTE

A lost card needs a police loss report; a worn card is surrendered. Payment is made at NMB, CRDB, NBC or PBZ against a Government control number.

SOURCE OF RECORD: NATIONAL IDENTIFICATION AUTHORITY (NIDA) PUBLISHED FEES AND REGISTRATION PROCEDURE; REGISTRATION AND IDENTIFICATION OF PERSONS ACT.

CITIZENSHIP (URAIA): IMMIGRATION

Citizenship is acquired by birth, descent or naturalisation; the Minister for Home Affairs decides naturalisation. Every fee is non-refundable.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Naturalisation, advance (submission) fee: general, married woman and minor applications	USD 1,500	Cap. 357; fee matrix, Citizenship tab (28 Feb 2026)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 50,000
Lost card, third and later replacement.

LOWEST ON THIS PAGE
TZS 20,000
Lost card, first replacement.

LINES ON THIS PAGE
5
Each read against its source of record.

CITIZENSHIP (URAIA): IMMIGRATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Naturalisation, fee after approval; total with the advance fee	USD 3,500 · USD 5,000 in all	Cap. 357; fee matrix, Citizenship tab (28 Feb 2026)	✓ CONFIRMED
Citizenship by registration	No registration route or fee on the fee matrix	Cap. 357; fee matrix, Citizenship tab	✓ CONFIRMED
Duplicate certificate of naturalisation	TZS 300,000 (general form) · USD 400 (married-woman form)	Cap. 357; Immigration application forms	✓ CONFIRMED
Renunciation of Tanzanian citizenship	USD 60	Cap. 357; fee matrix, Citizenship tab (28 Feb 2026)	✓ CONFIRMED

NOTE

Foreign wives and minor children acquire citizenship by naturalisation at the same fees. The applicant advertises intent twice in a registered newspaper, and ward, district and regional security committees vet the file. The fee matrix governs over older figures printed on the application forms.

SOURCE OF RECORD: IMMIGRATION SERVICES DEPARTMENT FEE MATRIX (CITIZENSHIP TAB, POSTED 28 FEB 2026) AND APPLICATION FORMS; TANZANIA CITIZENSHIP ACT CAP. 357; TANZANIA CITIZENSHIP REGULATIONS 1997.

BIRTHS AND DEATHS: RITA

RITA charges the same fee to citizens and foreign nationals. Each fee is paid on an eRITA control number.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Birth registration, child under 10 years (within 90 days or late)	TZS 8,000	Cap. 108; RITA registration fees	✓ CONFIRMED
Birth registration, person over 10 years	TZS 20,000	Cap. 108; RITA registration fees	✓ CONFIRMED
Birth register search	TZS 3,000	Cap. 108; RITA registration fees	✓ CONFIRMED
Birth certificate correction	TZS 13,000	Cap. 108; RITA registration fees	✓ CONFIRMED
Copy of a lost birth certificate	TZS 7,000	Cap. 108; RITA registration fees	✓ CONFIRMED

BIRTH OVER 10 YEARS
TZS 20,000
Late registration of an older person.

LOST BIRTH CERTIFICATE
TZS 7,000
Copy; a correction costs TZS 13,000.

DEATH ABROAD
TZS 30,000
Registration in Tanzania of a death abroad.

BIRTHS AND DEATHS: RITA · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Birth certificate verification	TZS 6,000	Cap. 108; RITA registration fees	✓ CONFIRMED
Death registration within 30 days	TZS 8,000	Cap. 108; RITA Deaths page	✓ CONFIRMED
Late registration of a death	TZS 20,000	Cap. 108; RITA Deaths page	✓ CONFIRMED
Registration of a death that occurred abroad	TZS 30,000	Cap. 108; RITA Deaths page	✓ CONFIRMED
Correction of a death certificate	TZS 13,000	Cap. 108; RITA Deaths page	✓ CONFIRMED
Certification (verification) of a death certificate	TZS 7,000	Cap. 108; RITA Deaths page	✓ CONFIRMED
Adoption certificate (registration of a High Court adoption order)	TZS 100,000	Adoption Act Cap. 335; RITA	✓ CONFIRMED

NOTE

A death is registered with the burial permit or death notification. Late death registration needs family meeting minutes and a letter from the Ward or Village Executive Officer.

SOURCE OF RECORD: REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA) REGISTRATION FEES AND DEATHS PAGES; BIRTHS AND DEATHS REGISTRATION ACT CAP. 108.

MARRIAGES AND DIVORCES (CHETI CHA NDOA): RITA

Marriage and divorce fees are set on RITA's marriage table under the Law of Marriage Act, Cap. 29, and are the same for foreign nationals.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Marriage certificate from the Registrar General	TZS 40,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Marriage certificate issued by district registrars and religious leaders	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Certificate of a marriage conducted outside the country	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 200,000
A fee printed on this page.

LOWEST ON THIS PAGE
TZS 6,000
Birth certificate verification.

LINES ON THIS PAGE
10
Each read against its source of record.

MARRIAGES AND DIVORCES (CHETI CHA NDOA): RITA · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Certificate of subsisting marriage	TZS 40,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Certificate of no impediment	TZS 300,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Certificate of single status (letter of no marriage)	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Government marriage announcement (notice)	TZS 100,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Marriage solemnisation licence	TZS 60,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Licence for marriage at a specific location	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Permission to solemnise at a specific location for a sick person	TZS 20,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Urgent marriage	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Divorce certificate	TZS 40,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Divorce certificate issued outside the country	TZS 200,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Verification of a marriage or divorce certificate	TZS 40,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Search in the marriage or divorce register	TZS 50,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Registration of an amended certificate, monogamous to polygamous or the reverse	TZS 40,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED
Amendment of a marriage or divorce certificate: search, amendment, Registrar's certificate	TZS 40,000 / TZS 50,000	Cap. 29; RITA marriage fee table	✓ CONFIRMED

SOURCE OF RECORD: REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA) REGISTRATION FEES PAGE, MARRIAGE TABLE; LAW OF MARRIAGE ACT CAP. 29.

HIGHEST ON THIS PAGE
TZS 300,000
Certificate of no impediment.

LOWEST ON THIS PAGE
TZS 20,000
Permission to solemnise at a specific location for a sick person.

LINES ON THIS PAGE
14
Each read against its source of record.

WILLS (WOSIA) AND ESTATES: RITA ADMINISTRATOR GENERAL

Will writing, storage and correction are each charged by the value of the property the will covers.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Will writing, storage or correction, each: property TZS 1 to 50 million	TZS 20,000	Cap. 27; RITA will fees page	✓ CONFIRMED
Will writing, storage or correction, each: property TZS 50 million to 200 million	TZS 50,000	Cap. 27; RITA will fees page	✓ CONFIRMED
Will writing, storage or correction, each: property TZS 200 million to 500 million	TZS 100,000	Cap. 27; RITA will fees page	✓ CONFIRMED
Will writing, storage or correction, each: property over TZS 500 million	TZS 150,000	Cap. 27; RITA will fees page	✓ CONFIRMED
Will drafted outside RITA: storage; correction	TZS 100,000; TZS 100,000	Cap. 27; RITA will fees page	✓ CONFIRMED
Administration of a deceased estate by the Administrator General	Assessed on estate size	Cap. 27; RITA probate and administration page	✓ CONFIRMED

SOURCE OF RECORD: RITA (ADMINISTRATOR GENERAL) WILL FEES AND PROBATE AND ADMINISTRATION PAGES; ADMINISTRATOR-GENERAL (POWERS AND FUNCTIONS) ACT CAP. 27.

QUESTIONS READERS ASK

Q How much is late registration of a birth? (Gharama ya cheti cha kuzaliwa ni kiasi gani?)

RITA charges TZS 8,000 for any child under 10 years, whether registered within 90 days or late. A person over 10 pays TZS 20,000. Correction costs TZS 13,000 and verification TZS 6,000, paid by control number on eRITA.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Immigration Services Department (Immigration)	Visas, residence permits, passes, passports, travel documents, citizenship	visa.immigration.go.tz; eservices.immigration.go.tz
National Identification Authority (NIDA)	National ID card replacement and renewal	nida.go.tz
Registration, Insolvency and Trusteeship Agency (RITA)	Births, deaths, marriages, adoptions, incorporation of trustees, wills	eRITA (erita.rita.go.tz)

WILL, TO TZS 50M
TZS 20,000
Each of writing, storage and correction.

WILL, OVER TZS 500M
TZS 150,000
Top property band.

EXTERNAL WILL STORAGE
TZS 100,000
Will drafted outside RITA.

SERVICED PLOTS OUTSIDE DAR ES SALAAM. RENT, PREMIUM AND REGISTRATION FOLLOW THE PLOT, NOT THE OWNER.

PART IV

LAND AND BUILDING

Land is held on a right of occupancy and paid for every year. **A title, a permit and a fire certificate** each carry their own schedule.

13	How much does a title deed and land transfer cost in Tanzania?	165
14	How much are building permits, fire and environmental fees?	173
15	What do contractors, engineers and architects pay to register?	190

13

HOW MUCH DOES A TITLE DEED AND LAND TRANSFER COST IN TANZANIA?

MINISTRY OF LANDS · LAND ACT, CAP. 113 R.E. 2023

THE SHORT ANSWER

A new title deed (hati miliki) costs a premium of 0.25% of land value, the first year's land rent and registration at 50% of that rent; the deed plan fee ended on 1 July 2023. A transfer costs 0.25% of value to register, stamp duty of 0.5% on the first TZS 100,000 and 1% above, and gain tax of 10% (non-resident 30%). The Ministry of Lands charges under the Land Act; TRA collects the taxes.

PREMIUM	STAMP DUTY	GAIN, NON-RESIDENT
0.25%	**1%**	**30%**
Of land value on grant of a right of occupancy, GN 448C of 2023.	On the price above the first TZS 100,000; 0.5% below it.	Of the gain on land or buildings; a resident pays 10%.

QUESTIONS PEOPLE ASK

Q How much does a title deed cost in Tanzania?

The Ministry of Lands charges a premium of 0.25% of land value (GN 448C of 2023), the first year's land rent, and registration of the certificate at 50% of one year's rent (GN 485 of 2010). Survey is charged where the plot is unsurveyed.

Q How much is annual land rent (kodi ya ardhi)?

Urban rent is charged per m2 a year by council, zone and use under GN 266 of 2012: Ilala CBD TZS 150 residential to TZS 450 commercial; Oysterbay TZS 50 to TZS 150. Commercial farms outside urban boundaries pay TZS 1,000 an acre.

Q Gharama za kupata hati ya kiwanja ni kiasi gani?

A title for a plot costs 0.25% of land value as premium, one year's land rent and 50% of that rent to register the certificate. The deed plan fee was abolished from 1 July 2023 by GN 448E of 2023.

Q How much does it cost to transfer a title deed to a buyer?

The buyer pays registration of 0.25% of price or value, whichever is greater, and stamp duty of 0.5% on the first TZS 100,000 and 1% above it. On a TZS 100,000,000 plot these total TZS 1,249,500; with search, notice, consent and valuation approval, TZS 1,286,500.

WHO PAYS	HOW IT IS PAID	WHEN
Holder, buyer and seller; the council for property rate	Ministry of Lands, Registrar and TRA bills by GePG control number (namba ya malipo), in TZS	Land rent yearly, interest after six months; gain reported to TRA within 14 days of sale

MORE QUESTIONS PEOPLE ASK

Q Can a foreigner own land in Tanzania?

A non-citizen, or a company majority-owned by non-citizens, may hold land only through a right of occupancy or derivative right for investment approved under the Investment and Special Economic Zones Act, or a partial transfer interest (Land Act s.19(2)).

Q Is the deed plan fee still charged?

No. GN 448E of 2023 deleted the deed plan fee from the Land Survey Regulations from 1 July 2023. It was TZS 15,000 (ammonia) or TZS 20,000 (digital) a set under GN 489 of 2010.

WHO MAY HOLD LAND IN TANZANIA

Land Act s.19(2) confines a non-citizen, and a company majority-owned by non-citizens, to land held for investment approved under the Investment and Special Economic Zones Act.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Right to hold land (eligibility, not a fee)	Granted right of occupancy	Right of occupancy or derivative right for TISEZA-approved investment; partial transfer interest	Cap. 113 R.E. 2023 A.S. 2025, s.19(2)	✓ CONFIRMED
Proof of electronic payment on transfers of land and buildings	Mandatory for approval once the Minister prescribes by Gazette order	Same as citizen	Cap. 442, s.13(2), (3) (Finance Act 2026)	✓ CONFIRMED

NOTE

Land held through TISEZA as a derivative right carries a TISEZA charge of 10% on the Ministry of Lands title and transfer charges, and SEZ rent adds 10%: see the TISEZA chapter.

SOURCE OF RECORD: LAND ACT CAP. 113 R.E. 2023 A.S. 2025, S.19(2); ELECTRONIC TRANSACTIONS ACT CAP. 442 AS AMENDED BY THE FINANCE ACT 2026.

ANNUAL LAND RENT (KODI YA ARDHI)

Rent equals plot area multiplied by the scheduled rate for the council, the zone and the use endorsed on the title. Urban rates read residential / commercial and residential / commercial, service trade or hotel.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Urban rent, Ilala CBD (Dar es Salaam)	TZS 150 / TZS 225 / TZS 450 per m2 a year	Land (Rent) Regulations, GN 266 of 2012	✓ CONFIRMED

CITIZEN HOLDING

Granted right of occupancy

Issued by the Commissioner for Lands under the Land Act.

NON-CITIZEN ROUTE

TISEZA-approved investment

Or a partial transfer interest; no other route to land.

TRANSFER PAYMENT

Mandatory

Proof of electronic payment, once the Minister prescribes it.

ANNUAL LAND RENT (KODI YA ARDHI) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Urban rent, Oysterbay (Dar es Salaam)	TZS 50 / 75 / 150 per m2 a year	Land (Rent) Regulations, GN 266 of 2012	✓ CONFIRMED
Special uses, Tarime DC: schools; hospitals; hotels; beach hotels; light; heavy industry	TZS 45; 45; 192; 180; 90; 72 per m2 a year	GN 266 of 2012, rent schedule	✓ CONFIRMED
Farms in the 2012 schedule, Iringa MC: town farms; rural farms	TZS 10,000 an acre; TZS 5,000 an acre	GN 266 of 2012, rent schedule	✓ CONFIRMED
Commercial farms outside any statutory urban boundary	TZS 1,000 per acre a year	GN 327 of 2017, First Schedule	✓ CONFIRMED
Interest on late rent	0.5% a month once six months overdue; 1% a month after twelve months	Cap. 113 R.E. 2023 A.S. 2025, s.35(11)	✓ CONFIRMED
Division of rent collected (not a charge on the holder)	10% to the Ministry for land survey; 10% to the council (was 20%)	Cap. 113 s.36; Cap. 290 ss. 6(1), 7(1); FA 2026	✓ CONFIRMED

NOTE

Special-use and farm rates vary by council; the Tarime and Iringa rows show the scale. Interest is recoverable as rent.

SOURCE OF RECORD: MINISTRY OF LANDS; LAND (RENT) REGULATIONS, GN 266 OF 2012; LAND (RENT) (AMENDMENT) REGULATIONS, GN 327 OF 2017; LAND ACT CAP. 113.

GETTING A TITLE: PREMIUM, SURVEY AND REGISTRATION

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Premium on grant of a right of occupancy	0.25% of land value	GN 448C of 2023, amending GN 83 of 2001	✓ CONFIRMED
Premium, earlier rates (for older assessments)	0.5% from 2021; 1% regularised from 2018; 7.5% from 2015; 15% from 2010	GN 496N of 2021; GN 413 of 2018; earlier GNs	✓ CONFIRMED
Registration of certificate of title	50% of one year's land rent	GN 485 of 2010, Third Schedule item 1	✓ CONFIRMED
Deed plan fee	Abolished from 1 July 2023	GN 448E of 2023, reg. 3	✓ CONFIRMED
Survey of large parcels: up to 1 ha; 1 to 10 ha	TZS 100,000; TZS 160,000 plus a per-m2 charge over 1 ha	GN 489 of 2010, Third Schedule para 1	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 10,000
Farms in the 2012 schedule, Iringa MC.

LOWEST ON THIS PAGE
TZS 45
Special uses, Tarime DC.

LINES ON THIS PAGE
11
Each read against its source of record.

GETTING A TITLE: PREMIUM, SURVEY AND REGISTRATION · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Survey of large parcels: 1,000 to 5,000 ha; over 5,000 ha	TZS 4,000,000 plus a per-m2 charge; assessed by the Director	GN 489 of 2010, Third Schedule para 1	✓ CONFIRMED
Detail survey or re-establishment of boundary beacons	TZS 30,000 an hour or TZS 120,000 a day	GN 489 of 2010, Third Schedule para 8	✓ CONFIRMED
Examination of a survey: up to 10 plots; 10 to 50 plots	TZS 10,000 plus 1,000 a plot; TZS 20,000 for 10 plus 600 a plot	GN 489 of 2010, Third Schedule para 9	✓ CONFIRMED
Examination of a survey: 50 plots and above	TZS 50,000 for the first 50 plus TZS 200 a plot	GN 489 of 2010, Third Schedule para 9	✓ CONFIRMED
Resubmission after extra field work; copy of survey plan	TZS 20,000; TZS 10,000	GN 489 of 2010, Third Schedule para 13	✓ CONFIRMED

NOTE

Premium and registration fall on the first grant only. Earlier deed plan fees were TZS 15,000 (ammonia) or TZS 20,000 (digital) a set.

SOURCE OF RECORD: MINISTRY OF LANDS AND DIRECTOR OF SURVEYS AND MAPPING; LAND (FEES) REGULATIONS, GN 83 OF 2001 AS AMENDED BY GN 448C OF 2023; LAND REGISTRATION RULES, GN 485 OF 2010; LAND SURVEY REGULATIONS, GN 489 OF 2010 AND GN 448E OF 2023.

LAND REGISTRY: TRANSFERS, MORTGAGES, CAVEATS, SEARCHES

The Registrar of Titles charges registration under GN 485 of 2010; the Commissioner for Lands charges the transfer notice and consent; the Chief Valuer approves the value on which transfer fees and taxes run.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Official search; caveat; withdrawal of caveat	TZS 10,000 each	GN 485 of 2010, Third Schedule items 11, 14, 19	✓ CONFIRMED
Transfer: notice of intention; application for consent	TZS 2,000; TZS 5,000	GN 83 of 2001, Schedule; Cap. 113 s.37	CONFIRM
Chief Valuer approval of valuation report, market value below TZS 100,000,000	TZS 20,000	GN 136 of 2018, reg. 7, Third Schedule	✓ CONFIRMED
Valuation approval above TZS 100,000,000: sale, mortgage, bail, government dues; other	0.02% of market value; 0.01% of market value	GN 136 of 2018, reg. 7, Third Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 4,000,000
Survey of large parcels.

LOWEST ON THIS PAGE
TZS 2,000
Transfer.

LINES ON THIS PAGE
9
Each read against its source of record.

LAND REGISTRY: TRANSFERS, MORTGAGES, CAVEATS, SEARCHES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration of transfer of a right of occupancy, including under power of sale	0.25% of consideration or value, whichever is greater	GN 485 of 2010, Third Schedule item 3	✓ CONFIRMED
Mortgage; variation of mortgage; discharge of mortgage	TZS 20,000; TZS 20,000; TZS 10,000	GN 485 of 2010, Third Schedule items 5, 6	✓ CONFIRMED
Lease of a right of occupancy	50% of payable monthly rent	GN 485 of 2010, Third Schedule item 2	✓ CONFIRMED
Lost title; rectification of register; change of name; power of attorney; certified copy	TZS 20,000; 15,000; 15,000; 15,000; 10,000	GN 485 of 2010, Third Schedule items 4, 15 to 17, 20	✓ CONFIRMED
Transmission (ss.67 to 69); transmission (ss.71, 72)	TZS 10,000; 0.25% of value	GN 485 of 2010, Third Schedule	✓ CONFIRMED
Notice of deposit; withdrawal of notice of deposit	TZS 20,000; TZS 10,000	GN 485 of 2010, Third Schedule	✓ CONFIRMED
Surrender; renewal; revocation of a right of occupancy	TZS 10,000; TZS 10,000; Exempt	GN 485 of 2010, Third Schedule	✓ CONFIRMED
Mutilated title; revocation of power of attorney; other documents	TZS 20,000; TZS 10,000; TZS 10,000	GN 485 of 2010, Third Schedule	✓ CONFIRMED

SOURCE OF RECORD: REGISTRAR OF TITLES, LAND REGISTRATION (AMENDMENT) RULES, GN 485 OF 2010; LAND (FEES) REGULATIONS, GN 83 OF 2001; CHIEF VALUER, VALUATION AND VALUERS (GENERAL) REGULATIONS, GN 136 OF 2018.

TAXES ON A LAND SALE: STAMP DUTY AND GAIN TAX

TRA collects stamp duty from the buyer on the conveyance and a single instalment of income tax from the seller on the gain.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Stamp duty on conveyance, consideration up to TZS 20,000	Nil	Cap. 189 R.E. 2023, Sch. art. 22(a)	✓ CONFIRMED
Stamp duty on conveyance, consideration above TZS 20,000	0.5% of the first TZS 100,000, then 1% of the excess	Cap. 189 R.E. 2023, Sch. art. 22(b)	✓ CONFIRMED
Stamp duty on conveyance of agricultural land, from 1 July 2026	0.5% of the value	Cap. 189 Sch. art. 22(c) (Finance Act 2026)	✓ CONFIRMED
Stamp duty on a lease, any duration	1% of the annual reserved rent	Cap. 189 R.E. 2023, Sch. art. 34	✓ CONFIRMED
Transfer of a lease by assignment	0.5% of the first TZS 100,000, then 1% of the excess	Cap. 189 R.E. 2023, Sch. art. 60	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 20,000
Mortgage.

LOWEST ON THIS PAGE
TZS 10,000
Surrender.

LINES ON THIS PAGE
13
Each read against its source of record.

TAXES ON A LAND SALE: STAMP DUTY AND GAIN TAX · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Surrender of a lease: without consideration; with consideration	TZS 1,000; conveyance duty on the consideration plus TZS 1,000	Cap. 189 R.E. 2023, Sch. art. 62	✓ CONFIRMED
Bill of sale by way of security; partnership deed, capital up to / above TZS 1,000,000	Maximum TZS 100,000; TZS 5,000 / TZS 10,000	Cap. 189 Sch. items 13(3), 44A (FA 2026)	✓ CONFIRMED
Instruments under Schedule article 59(1) (a) and (b)	TZS 2,000	Cap. 189 Sch. art. 59(1) (FA 2026)	✓ CONFIRMED
Gain on land or buildings, resident person	10% of the gain	Cap. 332 R.E. 2023 A.S. 2025, s.115(1)(a)	✓ CONFIRMED
Gain, resident individual without cost records	3% of incomings or approved value, whichever is greater	Cap. 332 R.E. 2023 A.S. 2025, s.115(1)(b)	✓ CONFIRMED
Gain on land or buildings, non-resident person	30% of the gain	Cap. 332 R.E. 2023 A.S. 2025, s.115(1)(d)	✓ CONFIRMED

NOTE

The seller reports the sale to TRA within 14 days (s.115(2)). Agricultural land paid TZS 500 flat before 1 July 2026. Conveyances in EPZ and SEZ areas are exempt from stamp duty. From 1 July 2026 a lease includes movable property.

SOURCE OF RECORD: TRA; STAMP DUTY ACT CAP. 189 R.E. 2023, SCHEDULE, AS AMENDED BY THE FINANCE ACT 2026; INCOME TAX ACT CAP. 332 R.E. 2023 A.S. 2025, S.115.

PROPERTY RATE: COUNCILS COLLECT FROM 1 JULY 2026

From 1 July 2026 every council is the rating authority for its area; the Finance Act 2026 removed TRA from collection and kept the flat amounts.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Flat property rate, ordinary building	TZS 18,000 a year	Cap. 289 R.E. 2023, s. 16(1); FA 2023 s.38	✓ CONFIRMED
Flat property rate, storey building	TZS 90,000 for each storey a year	Cap. 289 R.E. 2023, s.16(1)	✓ CONFIRMED
Storey buildings, mud huts, thatched and mud houses used for residence	Excluded from ordinary building rate	Cap. 289 s.16(5); Cap. 290 Sch. para 4(b)	✓ CONFIRMED
Rating authority and collector	The council for its area (new s.16A)	Cap. 289 ss.3, 4, 16A; Cap. 290 s.34 (FA 2026)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 90,000
Flat property rate, storey building.

LOWEST ON THIS PAGE
TZS 1,000
Surrender of a lease.

LINES ON THIS PAGE
10
Each read against its source of record.

PROPERTY RATE: COUNCILS COLLECT FROM 1 JULY 2026 · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Payment channel	At electricity purchase or by means the council prescribes	Cap. 289 s.26(2) (FA 2026)	✓ CONFIRMED
Due date; instalments	31 December each financial year; up to four instalments on approval	GN 1 of 2020, regs 7(2), 10	✓ CONFIRMED
Owner failing to register or pay	TZS 100,000; on conviction, four times the unpaid rate	GN 1 of 2020, reg. 10	✓ CONFIRMED
Interest on unpaid rate	Up to 1% a month or part month	Cap. 289 s.49 (FA 2026)	✓ CONFIRMED
Offence; occupier refusing to disclose the owner	TZS 500,000 to 2,000,000; TZS 200,000 to 1,000,000	Cap. 289 ss.33, 51 (FA 2026)	✓ CONFIRMED

NOTE

The council may also recover the rate from a person receiving rent for the building (s.47). Each council issues its own rate notice under the 2026 regime.

SOURCE OF RECORD: COUNCILS AS RATING AUTHORITIES; LOCAL GOVERNMENT AUTHORITIES (RATING) ACT CAP. 289 R.E. 2023 AS AMENDED BY THE FINANCE ACTS 2023 AND 2026; GN 1 OF 2020.

SEQUENCE OF A LAND TRANSFER

01 Official search

The buyer searches the register at the Registrar of Titles (TZS 10,000) to confirm the holder, mortgages and caveats.

02 Valuation approval

A registered valuer values the property and the Chief Valuer approves the report: TZS 20,000 below TZS 100,000,000.

03 Notice and consent

The parties file the notice of intention (TZS 2,000) and apply for the Commissioner for Lands' consent (TZS 5,000).

04 TRA assessment

TRA assesses stamp duty on the conveyance and the seller's gain tax on the approved value; the seller reports within 14 days.

HIGHEST ON THIS PAGE
TZS 500,000
Offence.

LOWEST ON THIS PAGE
TZS 100,000
Owner failing to register or pay.

LINES ON THIS PAGE
5
Each read against its source of record.

05 Registration

The Registrar registers the transfer at 0.25% of consideration or value, whichever is greater, and endorses the title.

WORKED EXAMPLE: TZS 100,000,000 RESIDENTIAL PLOT TRANSFER

A titled residential plot in Dar es Salaam, sold by a resident individual without cost records to a citizen buyer at an approved value of TZS 100,000,000.

Buyer: official search, Registrar of Titles	✓ CONFIRMED	TZS 10,000
Parties: notice of intention to transfer	CONFIRM	TZS 2,000
Parties: application for consent to transfer	CONFIRM	TZS 5,000
Chief Valuer approval of valuation report	✓ CONFIRMED	TZS 20,000
Buyer: stamp duty, 0.5% of the first TZS 100,000	✓ CONFIRMED	TZS 500
Buyer: stamp duty, 1% of the excess TZS 99,900,000	✓ CONFIRMED	TZS 999,000
Buyer: registration of transfer, 0.25% of value	✓ CONFIRMED	TZS 250,000
Seller: gain tax, 3% of TZS 100,000,000	✓ CONFIRMED	TZS 3,000,000
Total statutory charges		**TZS 4,286,500**

Buyer and transaction charges TZS 1,286,500; seller TZS 3,000,000. A resident seller with cost records pays 10% of the gain; a non-resident 30%. Excludes land rent and property rate arrears, valuer's and advocates' fees and bank charges.

QUESTIONS READERS ASK

Q How much does it cost to get a title deed for a plot? (Gharama za kupata hati ya kiwanja ni kiasi gani?)

The Ministry of Lands charges a premium of 0.25% of land value, registration of the certificate at 50% of one year's land rent, and annual land rent by zone. The deed plan fee was abolished on 1 July 2023. Survey follows the Director of Surveys scale.

Q What does it cost to transfer a title deed to a buyer?

Registration of the transfer costs 0.25% of consideration or value, whichever greater. Stamp duty is nil up to TZS 20,000, then 0.5% of the first TZS 100,000 and 1% above. The seller's gain is taxed at 10% (resident) or 30% (non-resident).

Q What is the penalty for paying land rent late? (Adhabu ya kuchelewa kulipa kodi ya ardhi?)

Interest of 0.5% a month runs on the unpaid rent once it is six months overdue, rising to 1% a month after twelve months (Land Act Cap. 113 R.E. 2023 s.35(11)). The Ministry FAQ still prints 1% after six months; the Act governs.

WHO PAYS
Holder, buyer and seller; the council for property rate

HOW IT IS PAID
Ministry of Lands, Registrar and TRA bills by GePG control number (namba ya malipo), in TZS

WHEN
Land rent yearly, interest after six months; gain reported to TRA within 14 days of sale

14

HOW MUCH ARE BUILDING PERMITS, FIRE AND ENVIRONMENTAL FEES?

COUNCILS · TFRF · NEMC · GN 389 OF 2019, GN 387 OF 2021

THE SHORT ANSWER

A building permit (kibali cha ujenzi) is priced by each council: Kinondoni charges TZS 50,000 for a house up to 50 m2 and TZS 200,000 up to 200 m2 (GN 389 of 2019), after TZS 20,000 planning consent (GN 83 of 2018). TFRF fire plan inspection starts at TZS 15,000 (GN 478H of 2022). NEMC charges TZS 50,000 per EIA application and from TZS 2,000,000 for review (GN 387 of 2021).

PLANNING CONSENT	PERMIT, 151 TO 200 M2	EIA APPLICATION
TZS 20,000	**TZS 200,000**	**TZS 50,000**
Application, amendment or renewal, GN 83 of 2018.	Kinondoni residential rate; commercial TZS 400,000.	NEMC; project brief TZS 150,000, review by type and cost.

QUESTIONS PEOPLE ASK

Q How much is a building permit in Tanzania?

Each council sets its own permit and plan scrutiny fees under GN 80 of 2018. Kinondoni Municipal Council charges a residential building TZS 50,000 up to 50 m2, rising in bands to TZS 700,000 for 801 to 950 m2 (GN 389 of 2019).

Q How much is a fence or renovation permit?

Kinondoni charges a fence permit of TZS 500 a foot, and TZS 100,000 to renovate or demolish a single-storey building, plus TZS 50,000 a floor for multi-storey buildings (GN 389 of 2019, Part 10A).

Q Gharama ya kupata kibali cha ujenzi ni kiasi gani?

In Kinondoni a house of 151 to 200 m2 pays a TZS 200,000 permit fee plus plan scrutiny from TZS 50,000 to TZS 430,000 by area and density, and TZS 20,000 planning consent under GN 83 of 2018.

Q How much is a fire safety certificate for business premises?

TFRF charges the annual fire levy by levy group and class under GN 478H of 2022: a retail shop TZS 20,000, a supermarket TZS 500,000, a one-star hotel TZS 700,000 and a shopping mall up to 5,000 m2 TZS 9,000,000 (Class A).

WHO PAYS	HOW IT IS PAID	WHEN
Developer, owner or operator of the premises	Council, TFRF, NEMC and utility bills by GePG control number, in TZS	Permit before works; fire certificate yearly; NEMC fee due 1 July, 5% a month after 31 December

MORE QUESTIONS PEOPLE ASK

Q How much does NEMC charge for an environmental impact assessment?

NEMC charges TZS 50,000 to apply and TZS 150,000 for the project brief, then review by type and cost: Type B TZS 2,000,000 to 4,000,000; Type A TZS 4,000,000 to 70,000,000; extractive TZS 5,000,000 to 100,000,000 (GN 387 of 2021).

Q Are NEMC fees refundable?

No. GN 387 of 2021 makes NEMC fees non-refundable. The annual compliance and audit fee falls due on 1 July each year, and payment after 31 December attracts a penalty of 5% a month.

PLANNING CONSENT, CHANGE OF USE AND SUBDIVISION

The planning authority, the council in most areas, charges national fees fixed by the Urban Planning (Fees) Regulations.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Planning consent: application; amendment; renewal	TZS 20,000 each	GN 83 of 2018, Second Schedule items 1 to 3	✓ CONFIRMED
Application to subdivide land	TZS 30,000	GN 83 of 2018, Second Schedule item 4	✓ CONFIRMED
Application to change the use of land	TZS 30,000	GN 83 of 2018, Second Schedule item 5	✓ CONFIRMED
Consent for works in a conservation area; any other application	TZS 30,000 each	GN 83 of 2018, Second Schedule items 6 to 8	✓ CONFIRMED
Inspection: planning register; detailed scheme; general scheme	TZS 5,000; TZS 10,000; TZS 20,000	GN 83 of 2018, First Schedule	✓ CONFIRMED
Printed general planning scheme	TZS 600,000 or 1% of total project cost, whichever is larger	GN 83 of 2018, First Schedule	✓ CONFIRMED
Search of building and planning records; map copies A4 to A0	TZS 5,000; TZS 2,000 to 100,000	GN 83 of 2018, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: PLANNING AUTHORITIES; URBAN PLANNING (FEES) REGULATIONS, GN 83 OF 2018, UNDER THE URBAN PLANNING ACT, CAP. 355.

PLANNING CONSENT
TZS 20,000
Same fee to amend or renew the consent.

CHANGE OF USE
TZS 30,000
Same fee to subdivide land.

RECORDS SEARCH
TZS 5,000
Building and planning records at the authority.

BUILDING PERMIT FEES: THE KINONDONI SCHEDULE

No national permit fee exists: each planning authority sets a plan scrutiny fee and a permit fee under GN 80 of 2018. Kinondoni amounts read residential / commercial or industrial / public building, by floor area.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Building permit, national rule	Scrutiny fee and permit fee set by each planning authority	GN 80 of 2018, regs 5, 6(3)	✓ CONFIRMED
0 to 50 m2	TZS 50,000 / 100,000 / 40,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
51 to 100 m2	TZS 100,000 / 200,000 / 80,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
101 to 150 m2	TZS 150,000 / 300,000 / 120,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
151 to 200 m2	TZS 200,000 / 400,000 / 160,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
201 to 300 m2	TZS 250,000 / 500,000 / 200,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
301 to 400 m2	TZS 300,000 / 600,000 / 240,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
401 to 500 m2	TZS 350,000 / 700,000 / 280,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
501 to 600 m2	TZS 400,000 / 800,000 / 320,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
601 to 700 m2	TZS 450,000 / 900,000 / 360,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
701 to 800 m2	TZS 500,000 / 1,000,000 / 400,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
801 to 950 m2	TZS 700,000 / 1,500,000 / 500,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
Each further 95 m2	TZS 50,000 / 100,000 / 40,000	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
Fence, per metre	TZS 500 / 1,000 / 500	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED
Minor renovation; major renovation	TZS 50,000 / 100,000 / 40,000; 50% / 75% / 50% of the listed fee	GN 389 of 2019, First Schedule Part 6	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 700,000
801 to 950 m2.

LOWEST ON THIS PAGE
TZS 500
Fence, per metre.

LINES ON THIS PAGE
15
Each read against its source of record.

BUILDING PERMIT FEES: THE KINONDONI SCHEDULE · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Fence permit (Part 10A)	TZS 500 per foot (0.3 m)	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Renovation or demolition: single storey; multi-storey	TZS 100,000; TZS 100,000 plus TZS 50,000 per floor	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Kigamboni MC, residential: 0 to 50; 51 to 100; 101 to 150 m2	TZS 50,000; 100,000; 150,000	Kigamboni MC fees by-law	CONFIRM

NOTE

Construction inside a special economic zone follows the TISEZA planning, building and occupancy fees under GN 466 of 2025, Part N: see the TISEZA chapter.

SOURCE OF RECORD: KINONDONI MUNICIPAL COUNCIL (ADA NA USHURU) BY-LAWS, GN 389 OF 2019; URBAN PLANNING (BUILDING) REGULATIONS, GN 80 OF 2018; KIGAMBONI MUNICIPAL COUNCIL.

PLAN SCRUTINY AND CERTIFICATE OF OCCUPATION, KINONDONI

Kinondoni charges plan scrutiny (uchunguzi) on submission and a certificate of occupation on completion. Amounts read central areas / low / medium / high density.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Scrutiny, up to 46.45 m2	TZS 120,000 / 50,000 / 50,000 / 50,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Scrutiny, up to 92.9 m2	TZS 140,000 / 50,000 / 50,000 / 50,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Scrutiny, up to 185.8 m2	TZS 200,000 / 92,000 / 50,000 / 50,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Scrutiny, up to 464.5 m2	TZS 430,000 / 240,000 / 152,000 / 120,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Scrutiny, up to 929 m2	TZS 1,500,000 / 800,000 / 480,000 / 212,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Scrutiny, each further 92.902 m2	TZS 45,000 / 17,000 / 15,000 / 8,000	GN 389 of 2019, First Schedule Part 10A	✓ CONFIRMED
Certificate of occupation, up to 46.45 m2	TZS 60,000 / 50,000 / 50,000 / 50,000	GN 389 of 2019, First Schedule Part 10B	✓ CONFIRMED
Certificate of occupation, up to 929 m2	TZS 1,200,000 / 800,000 / 480,000 / 212,000	GN 389 of 2019, First Schedule Part 10B	✓ CONFIRMED

SCRUTINY, CENTRAL

TZS 120,000

Up to 46.45 m2; low density TZS 50,000.

OCCUPATION, CENTRAL

TZS 60,000

Certificate up to 46.45 m2.

OCCUPATION, 929 M2

TZS 1,200,000

Central areas; high density TZS 212,000.

PLAN SCRUTINY AND CERTIFICATE OF OCCUPATION, KINONDONI · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Certificate of occupation, each further 92.902 m2	TZS 30,000 / 17,000 / 15,000 / 8,000	GN 389 of 2019, First Schedule Part 10B	✓ CONFIRMED

NOTE

Central areas: Mbezi Beach, Mbezi Juu, Msasani, Oysterbay, Masaki, Kunduchi, Tegeta, Kijitonyama, Magomeni, Mwananyamala, Kinondoni and Kigogo.

SOURCE OF RECORD: KINONDONI MUNICIPAL COUNCIL (ADA NA USHURU) BY-LAWS, GN 389 OF 2019, FIRST SCHEDULE PART 10 A AND B.

FIRE PLAN INSPECTION AT DESIGN STAGE

The Tanzania Fire and Rescue Force (TFRF) inspects the fire precaution plan of a new building or alteration alongside the council permit. Base fees read built-up area up to 100 / 150 / 200 m2, then a rate per m2 above 200 m2.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Group I, small residential	TZS 15,000 / 30,000 / 45,000; nil per m2	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Groups II, IV, V: other residential, office, shop	TZS 45,000 / 75,000 / 100,000; TZS 450 per m2	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Group III, institutional	TZS 25,000 / 45,000 / 65,000; TZS 350 per m2	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Groups VI, VIII: factory, storage	TZS 35,000 / 85,000 / 135,000; TZS 500 per m2	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Group VII, public resort	TZS 30,000 / 50,000 / 75,000; TZS 400 per m2	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Place of worship	TZS 10,000	GN 478H of 2022, Fourth Schedule	✓ CONFIRMED
Each special fire service (Part C)	10% to 40% of the base fee, added to the base fee	GN 478H of 2022, reg. 9(2), (3)	✓ CONFIRMED

SOURCE OF RECORD: TFRF; FIRE AND RESCUE FORCE (SAFETY INSPECTION, CERTIFICATES AND LEVY) (AMENDMENT) REGULATIONS, GN 478H OF 2022, FOURTH SCHEDULE.

SMALL HOUSE

TZS 15,000

Up to 100 m2; TZS 45,000 up to 200 m2.

OFFICE OR SHOP

TZS 450 per m2

Above 200 m2, on top of the TZS 100,000 base.

WORSHIP

TZS 10,000

Flat plan inspection fee.

ANNUAL FIRE SAFETY CERTIFICATE (FIRE LEVY)

TFRF assigns premises to a levy group by use and size and charges the certificate each year. Amounts read Class A / B / C / D.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Group 1A residential, unsurveyed; group 2 residential, surveyed	TZS 5,000; TZS 10,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 3: retail shop, salon	TZS 20,000 / 15,000 / 10,000 / 5,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 4: wholesale shop, mini supermarket	TZS 30,000 / 20,000 / 10,000 / 5,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 5: pharmacy, laboratory, office up to 100 m2, workshop, tower, fuel pump	TZS 40,000 / 30,000 / 20,000 / 10,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 6: office over 100 m2, restaurant, clinic, guest house up to 10 rooms, gym	TZS 100,000 / 80,000 / 60,000 / 40,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 7: construction site, health centre, guest house 11 to 20 rooms	TZS 200,000 / 150,000 / 100,000 / 50,000	GN 478H of 2022; GN 539R of 2024	✓ CONFIRMED
Group 7A	TZS 150,000 / 100,000 / 75,000 / 50,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 8: supermarket, bank, offices 1 to 4 levels, terminal	TZS 500,000 / 400,000 / 300,000 / 200,000	GN 478H of 2022; GN 539R of 2024	✓ CONFIRMED
Group 8A flats up to 4 levels; 8B flats 5 to 8 levels	TZS 300,000; TZS 400,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 9: guest house over 30 rooms, market 5,001 to 10,000 m2	TZS 600,000 / 500,000 / 400,000 / 300,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 10: one-star hotel, offices 5 to 8 levels	TZS 700,000 / 650,000 / 600,000 / 550,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 11	TZS 800,000 / 700,000 / 600,000 / 500,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 12: two-star hotel, offices 9 to 12 levels, inland port	TZS 1,000,000 / 900,000 / 800,000 / 700,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 13: three-star hotel, fuel depot up to 1m litres	TZS 1,500,000 / 1,000,000 / 800,000 / 600,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 14: sea port, four-star hotel, offices 16 to 20 levels	TZS 2,000,000 / 1,500,000 / 1,000,000 / 800,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 15: five-star hotel, industry over 6,000 m2	TZS 3,000,000 / 2,500,000 / 2,000,000 / 1,500,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 3,000,000
Group 15.

LOWEST ON THIS PAGE
TZS 5,000
Group 1A residential, unsurveyed.

LINES ON THIS PAGE
16
Each read against its source of record.

ANNUAL FIRE SAFETY CERTIFICATE (FIRE LEVY) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Group 16: offices 26 to 30 levels, fuel depot 5m to 10m litres	TZS 4,000,000 / 3,500,000 / 3,000,000 / 2,500,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 17: offices over 31 levels, wind or thermal plant	TZS 5,000,000 / 4,000,000 / 3,000,000 / 2,000,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 18: hydro over 10 MW, gas power plant	TZS 6,000,000 / 5,000,000 / 4,000,000 / 3,000,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 19: extractive site 10,001 to 20,000 m2	TZS 8,000,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 20: shopping mall up to 5,000 m2	TZS 9,000,000 / 8,000,000 / 7,000,000 / 6,000,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 21: mall over 5,000 m2, gas bulk depot over 50 t	TZS 10,000,000	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Group 22: airport landing and take-off	TZS 1,000 per tonne	GN 478H of 2022, Third Schedule Part B	✓ CONFIRMED
Vehicle fire inspection (TFRF service)	Free	TFRF service page	✓ CONFIRMED
Vehicle levy groups 2 to 5: up to 500 cc; 501 to 1,500; 1,501 to 2,500; above 2,501 cc	TZS 10,000; 20,000; 30,000; 40,000 (Class A)	GN 478H of 2022, Third Schedule item 66	✓ CONFIRMED

NOTE

TFRF states that vehicle fire inspection is free; GN 478H of 2022 still lists motor vehicles and cycles in levy groups 2 to 5.

SOURCE OF RECORD: TFRF; GN 478H OF 2022, THIRD SCHEDULE PARTS A AND B, AS AMENDED BY GN 539R OF 2024.

NEMC ENVIRONMENTAL IMPACT ASSESSMENT

NEMC charges an application fee, a project brief fee and a review fee set by project type and cost; the Type A extractive scale is the highest.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
EIA application	TZS 50,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part A	✓ CONFIRMED
Project brief or scoping report submission	TZS 150,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part A	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 10,000,000
Group 21.

LOWEST ON THIS PAGE
TZS 1,000
Group 22.

LINES ON THIS PAGE
11
Each read against its source of record.

NEMC ENVIRONMENTAL IMPACT ASSESSMENT · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Review, Type B: cost below TZS 50m; 50m to 99.99m; above 100m	TZS 2,000,000; 3,000,000; 4,000,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
Review, Type A: below TZS 1bn; 1bn to 4.99bn; 5bn to 9.99bn	TZS 4,000,000; 6,000,000; 6,500,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
Review, Type A: 10bn to 49.99bn; 50bn to 499.99bn; 500bn and above	TZS 15,000,000; 30,000,000; TZS 70,000,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
Review, Type A extractive: below TZS 1bn; 1bn to 4.99bn; 5bn to 9.99bn	TZS 5,000,000; 8,000,000; 8,500,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
Review, Type A extractive: 10bn to 49.99bn; 50bn to 499.99bn; 500bn and above	TZS 20,000,000; 50,000,000; 100,000,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
Government-financed community projects (health, water, education)	0.05% of project cost, minimum TZS 5,000,000, maximum TZS 50,000,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part C	✓ CONFIRMED
EIA certificate: reprint; transfer; surrender; variation	TZS 300,000; 300,000; 300,000; 150,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part A	✓ CONFIRMED
Information, inspection / extraction: brief; EIS; audit; approvals	TZS 10,000 / 15,000; 15,000 / 30,000; 15,000 / 30,000; 10,000 / 15,000	Same as citizen	GN 387 of 2021, Schedule para 1 Part B	✓ CONFIRMED
Environmental expert: application; practising certificate; renewal	TZS 100,000; 200,000; 200,000	TZS 450,000; TZS 900,000; TZS 1,260,000	GN 387 of 2021, Schedule para 2	✓ CONFIRMED
Environmental expert firm: application; practising certificate; renewal	TZS 500,000; 1,000,000; 500,000	TZS 1,000,000; 1,500,000; 2,500,000	GN 387 of 2021, Schedule para 2	✓ CONFIRMED

SOURCE OF RECORD: NEMC; ENVIRONMENTAL MANAGEMENT (FEES AND CHARGES) REGULATIONS, GN 387 OF 2021, UNCHANGED ON THESE ITEMS BY GN 588 OF 2024 AND GN 1580 OF 2026.

HIGHEST ON THIS PAGE
TZS 20,000,000
Review, Type A extractive.

LOWEST ON THIS PAGE
TZS 10,000
Information, inspection / extraction.

LINES ON THIS PAGE
10
Each read against its source of record.

NEMC ANNUAL COMPLIANCE FEES: BUILDINGS, ENERGY, MINING

Every listed undertaking pays an annual environmental compliance monitoring and audit fee for the life of the project, on top of the one-off EIA review.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Due date; late payment after 31 December	1 July each financial year; 5% a month	GN 387 of 2021, reg. 4(2), (3)	✓ CONFIRMED
Refund; offence	Not refundable; fine TZS 50,000 to 1,000,000,000	GN 387 of 2021, regs 4(4), 7, 8	✓ CONFIRMED
Housing estate; shopping mall; concrete batch or poles plant	TZS 1,000,000 each	GN 158O of 2026, category 14	✓ CONFIRMED
Building of 4 or more storeys: residential; commercial	TZS 30,000; TZS 50,000 per storey	GN 158O of 2026, category 14	✓ CONFIRMED
Motor terminal; warehousing; supermarket outside mall; city market; bonded warehouse	TZS 300,000 each	GN 158O of 2026, category 14	✓ CONFIRMED
Car showroom; artisanal block or brick making	TZS 200,000; TZS 100,000 per facility	GN 158O of 2026, category 14	✓ CONFIRMED
Major construction: building works; water works; sewerage and drainage	TZS 750,000; 750,000; 600,000	GN 387 of 2021, category 26	✓ CONFIRMED
Major construction: mining works; civil or pipeline tunnelling; power plants	TZS 4,500,000; 4,500,000; 3,000,000	GN 387 of 2021, category 26	✓ CONFIRMED
Hotel or lodge in or next to a protected area; tented camp	TZS 2,000,000; TZS 1,000,000	GN 158O of 2026, category 6	✓ CONFIRMED
Cable car; balloon; stadium; playground; sports arena; social hall	TZS 750,000 a car; 100,000 a balloon; 750,000; 100,000; 200,000; 300,000	GN 158O of 2026, category 6	✓ CONFIRMED
Thermal power: up to 5 MW; 5.1 to 50; 51 to 100; 101 MW and above	TZS 1,000,000; 3,000,000; 5,000,000; 10,000,000	GN 387 of 2021, category 7	✓ CONFIRMED
Hydro power: up to 5 MW; 5.1 to 50; 51 to 100; 101 MW and above	TZS 750,000; 2,000,000; 3,000,000; 6,000,000	GN 387 of 2021, category 7	✓ CONFIRMED
Renewables below 1 MW; above 1 MW; gas, steam, geothermal; nuclear	TZS 200,000; 750,000; 3,000,000; 50,000,000	GN 387 of 2021, category 7	✓ CONFIRMED
Natural gas storage or filling; LPG	TZS 750,000; TZS 500,000	GN 387 of 2021, category 7	✓ CONFIRMED
Oil and gas, per campaign: exploration survey; exploration drilling; development drilling	TZS 10,000,000; 20,000,000; 10,500,000	GN 158O of 2026, category 8	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 10,000,000
Oil and gas, per campaign.

LOWEST ON THIS PAGE
TZS 30,000
Building of 4 or more storeys.

LINES ON THIS PAGE
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Each read against its source of record.

NEMC ANNUAL COMPLIANCE FEES: BUILDINGS, ENERGY, MINING · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Processing plant; storage outside plant; refinery; product depot	TZS 10,500,000; 5,000,000; 10,500,000; 4,500,000	GN 158O of 2026, category 8	✓ CONFIRMED
Transmission pipeline: 1 to 500 km; 501 to 1,000 km; above 1,000 km	TZS 50,000; 40,000; 30,000 per km	GN 158O of 2026, category 8	✓ CONFIRMED
Fuel filling station; fuel service station	TZS 250,000; TZS 300,000	GN 158O of 2026, category 8	✓ CONFIRMED
Mineral processing: CIP or CIL; elution; vat leaching; other	TZS 4,000,000; 1,000,000; 300,000; 300,000	GN 588 of 2024, category 16	✓ CONFIRMED
Heap leaching plant; mineral refinery (2026)	TZS 50,000,000 per heap a quarter; TZS 1,000,000 a year	GN 158O of 2026, category 16	✓ CONFIRMED
Mineral exploration or prospecting licence; borrow pits	TZS 100,000,000 a year; TZS 750,000	GN 588 of 2024, category 16	✓ CONFIRMED
Radioactive minerals: exploration; mining; processing; off-production	TZS 50,000,000; 100,000,000; 150,000,000; 30,000,000	GN 588 of 2024, category 16	✓ CONFIRMED
Explosives: manufacture; storage; CO2 or helium extraction	TZS 2,500,000; 1,000,000; 10,000,000	GN 588 of 2024, category 16	✓ CONFIRMED
Coal: mined; storage by capacity; haulage permit	TZS 1,000 per tonne; 1,500,000 to 5,000,000; 100,000 per truck	GN 588 of 2024, category 16	✓ CONFIRMED
Non-metallic industry: cement; lime; glass; tiles or ceramics	TZS 4,500,000; 1,500,000; 1,500,000; 1,000,000	GN 387 of 2021, category 17	✓ CONFIRMED
Minerals at point of sale: gold; diamond; other gemstones	0.5%; 0.2%; 0.4% of gross value	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED
Metals: silver per kg; copper; nickel; tin; cobalt per tonne	TZS 13,000; 39,000; 130,000; 130,000; 143,000	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED
Lead; zinc; aluminium, per tonne	TZS 26,000 each	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED
Industrial minerals per tonne: bauxite; gypsum; limestone; heavy mineral sands	TZS 3,000; 2,000; 5,000; 52,000	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED
Dimension stone per tonne: granite; granite blocks	TZS 1,000; TZS 5,400	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 100,000,000
Mineral exploration or prospecting licence.

LOWEST ON THIS PAGE
TZS 1,000
Coal.

LINES ON THIS PAGE
15
Each read against its source of record.

NEMC ANNUAL COMPLIANCE FEES: BUILDINGS, ENERGY, MINING · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Building materials per m3: aggregates; base course; chippings; sand, murram, stones	TZS 2,000; 1,000; 1,000; 500	GN 588 of 2024, category 16 items xiii to xvii	✓ CONFIRMED

NOTE

GN 158O of 2026 dropped the cement block plant row and restored per-storey rates for buildings from 1 July 2026. Hotels outside protected areas are no longer a listed row in category 6.

SOURCE OF RECORD: NEMC; GN 387 OF 2021, SCHEDULE PARA 3, AS AMENDED BY GN 588 OF 2024 AND GN 158O OF 2026 (IN FORCE 1 JULY 2026).

NEMC ANNUAL COMPLIANCE FEES: INDUSTRY, FARMING, TRANSPORT

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Rain-fed farming: 100 to 249; 250 to 499; 500 to 999 acres; above	TZS 250,000; 500,000; 750,000; then 250 per acre	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Irrigated farming, same bands	TZS 500,000; 1,000,000; 1,500,000; then 350 per acre	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Floriculture: up to 5 acres; above 20 acres	TZS 500,000; TZS 5,000 per acre	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Sugar; cashew; edible oil; large mills; pharmaceuticals, cosmetics; iron and steel	TZS 1,500,000 each	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Tobacco (wood fuel); motor vehicle assembly; tyre manufacture	TZS 5,000,000; 5,000,000; 2,000,000	GN 387 of 2021; GN 588 of 2024	✓ CONFIRMED
Dairy; abattoir; small mills	TZS 450,000; 750,000; 150,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Hospital; health centre; large garage; car wash	TZS 300,000; 150,000; 500,000; 50,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Communication tower (2026); billboard; unspecified undertaking	TZS 200,000; 300,000; 300,000	GN 158O of 2026; GN 387 of 2021	✓ CONFIRMED
Livestock: up to 1,000 head; up to 5,000; above 5,000	TZS 500,000; 1,000,000; 2,000,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Poultry from 7,500 units; hatchery; fish ponds; fish cage	TZS 250,000; 500,000; 300,000; 100,000 per cage	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Sawmill; pole treatment; trawler; zoo	TZS 1,000,000; 5,000,000; 10,500,000; 750,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 5,000,000
Tobacco.

LOWEST ON THIS PAGE
TZS 2,000
Building materials per m3.

LINES ON THIS PAGE
12
Each read against its source of record.

NEMC ANNUAL COMPLIANCE FEES: INDUSTRY, FARMING, TRANSPORT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Textiles; tanneries; paint; fertiliser	TZS 2,250,000; 2,250,000; 1,500,000; 1,500,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Laboratory: chemical or engineering; medical; printing	TZS 500,000; 300,000; 500,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Dry cleaner; small garage; hazardous waste permit holder	TZS 100,000; 100,000; 500,000	GN 387 of 2021, Schedule para 3	✓ CONFIRMED
Plastic recycling (2026)	TZS 100,000 a year	GN 158O of 2026, category 15(ix)	✓ CONFIRMED
Plastic industries per tonne: petrochemical; processing and manufacturing; recycling	TZS 10,000; 1,000; 500	GN 588 of 2024, category 15(x)	✓ CONFIRMED
Dangerous goods per tonne: offloading loose; packed; storage; transport	TZS 20,000; 10,000; 5,000; 2,000	GN 588 of 2024, category 15(xi)	✓ CONFIRMED
Airport; airstrip; railway station	TZS 2,000,000; 1,000,000; 300,000	GN 387 of 2021, category 9	✓ CONFIRMED
Main sea port; main lake port; secondary port	TZS 5,000,000; 2,000,000; 1,000,000	GN 387 of 2021, category 9	✓ CONFIRMED
Shipyard; dry port; container depot; ballast water per ship	TZS 1,500,000; 3,000,000; 3,000,000; 2,000,000	GN 387 of 2021, category 9	✓ CONFIRMED
Water diversion; off-site recovery or recycling plant	TZS 300,000 each	GN 387 of 2021, categories 20, 21	✓ CONFIRMED
Water transfer; bulk abstraction; treatment; off-site waste water; landfill; sewerage	TZS 750,000 each	GN 387 of 2021, categories 20, 21	✓ CONFIRMED
Dumpsite; composting; cesspit emptying per permit	TZS 1,500,000; 150,000; 300,000	GN 387 of 2021, categories 20, 21	✓ CONFIRMED
Eco levy, non-lead batteries per unit: manufacture; import	TZS 1,000; TZS 2,000	GN 588 of 2024, category 19	✓ CONFIRMED
Eco levy, lead-acid batteries per unit, N10 to N100 / N101 and above: manufacture; import	TZS 500 / 1,000; TZS 1,000 / 2,000	GN 588 of 2024, category 19	✓ CONFIRMED
Eco levy, % of price (import new / import used / local): refrigerator; air conditioner	0.2% / 0.8% / 0.2%; 0.4% / 0.8% / 0.4%	GN 588 of 2024, category 19	✓ CONFIRMED
Eco levy, same basis: computer or mobile phone; television	0.2% / 0.4% / 0.2%; 0.3% / 0.6% / 0.3%	GN 588 of 2024, category 19	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 5,000,000
Main sea port.

LOWEST ON THIS PAGE
TZS 500
A fee printed on this page.

LINES ON THIS PAGE
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Each read against its source of record.

NEMC ANNUAL COMPLIANCE FEES: INDUSTRY, FARMING, TRANSPORT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Advance eco levy per unit, from 1 July 2026: computers, phones; sound recorders; TVs	USD 1.50; USD 0.65; USD 8.50	GN 158O of 2026, category 19 list	✓ CONFIRMED

NOTE

The advance eco levy applies by HS code to the equipment listed in GN 158O of 2026.

SOURCE OF RECORD: NEMC; GN 387 OF 2021, SCHEDULE PARA 3, AS AMENDED BY GN 588 OF 2024 AND GN 158O OF 2026.

NEMC WASTE, EMISSION AND OTHER PERMITS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Emission or discharge permit; transfer of permit	TZS 5,000,000; TZS 400,000	GN 158O of 2026, Schedule para 4	✓ CONFIRMED
Emitting above standards, per event: under 25%; 25% to 50%; over 50%	TZS 50,000,000; 75,000,000; 100,000,000	GN 158O of 2026, Schedule para 4	✓ CONFIRMED
Continuous transmission of emission or discharge data	TZS 600,000 per parameter a year	GN 158O of 2026, Schedule para 4	✓ CONFIRMED
Other polluting activities: application; flaring; venting	TZS 50,000; 20,000,000 per event; 20,000,000 per event	GN 158O of 2026, para 4 Part B	✓ CONFIRMED
Incineration: under one tonne; one tonne; each tonne above; other hazardous disposal	TZS 1,250,000; 2,000,000; 200,000; 2,000,000	GN 158O of 2026, para 4 Part B	✓ CONFIRMED
Hazardous waste: application; storage; recycling or recovery; treatment	TZS 50,000 per permit; 5,000,000 each	GN 387 of 2021, Schedule para 6	✓ CONFIRMED
Hazardous waste collection or transport: above 5 t; above 1,000 l; up to 5 t or 1,000 l	TZS 5,000,000; 3,000,000; 1,000,000	GN 387 of 2021, Schedule para 6	✓ CONFIRMED
Hazardous waste: export; import	3% of export value or TZS 30,000 a tonne; TZS 7,500 a tonne per consignment	GN 387 of 2021, Schedule para 6	✓ CONFIRMED
E-waste: application; collection or transport above 1 t; storage; recycling facility	TZS 50,000; 5,000,000 each	GN 387 of 2021, Schedule para 7	✓ CONFIRMED
E-waste: export; import	3% of value or TZS 30,000 a tonne; TZS 7,500 a tonne per consignment	GN 387 of 2021, Schedule para 7	✓ CONFIRMED

HIGHEST ON THIS PAGE

TZS 50,000,000

Emitting above standards, per event.

LOWEST ON THIS PAGE

TZS 50,000

Other polluting activities.

LINES ON THIS PAGE

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Each read against its source of record.

NEMC WASTE, EMISSION AND OTHER PERMITS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Health care waste: application; collection; transport; disposal facility	TZS 50,000; 1,500,000 each	GN 387 of 2021, Schedule para 8	✓ CONFIRMED
Solid waste: application; collection; transport; disposal; transfer station	TZS 50,000; 200,000 each	GN 387 of 2021, Schedule para 9	✓ CONFIRMED
Ozone depleting substances: application; import licence; export licence	TZS 50,000; 500,000; 300,000	GN 387 of 2021, Schedule para 5	✓ CONFIRMED
Ozone depleting substances: transfer; renewal; end-user form; business certification	TZS 100,000; 50,000; 10,000; 100,000	GN 387 of 2021, Schedule para 5	✓ CONFIRMED
Biosafety: application; contained research; confined field trial; general release	TZS 50,000; 10,000,000; 15,000,000; 20,500,000	GN 387 of 2021, Schedule para 10	✓ CONFIRMED
Noise above standards, per hour: application; 1% to 50%; 50.1% to 75%; above 75%	TZS 50,000; 300,000; 400,000; 500,000	GN 387 of 2021, Schedule para 11	✓ CONFIRMED
Excess vibration permit: day; night	TZS 2,000,000; TZS 4,000,000	GN 387 of 2021, Schedule para 12	✓ CONFIRMED
Livestock movements; new livestock breeds; new or alien species	TZS 500,000 each	GN 387 of 2021, Schedule para 13	✓ CONFIRMED
New crop breeds (trial farms); new species in water bodies	TZS 300,000 each	GN 387 of 2021, Schedule para 13	✓ CONFIRMED
New tree species; carbon afforestation; selective removal of a tree species	TZS 200,000; 200,000; 100,000	GN 387 of 2021, Schedule para 13	✓ CONFIRMED

SOURCE OF RECORD: NEMC; GN 387 OF 2021, SCHEDULE PARAS 4 TO 13, PARA 4 AS SUBSTITUTED BY GN 158O OF 2026.

WATER USE, ELECTRICITY AND WATER CONNECTIONS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Water use permit charges (abstraction, discharge)	Unit price x volume, set by each Basin Water Board	GN 825 of 2019, First and Second Schedules	✓ CONFIRMED
Flat-rate threshold: domestic and hotels; community water supply	Under 15,768 m3 a year; under 31,536 m3 a year	GN 825 of 2019, Second Schedule	✓ CONFIRMED
Late payment of water use charges	5% of the outstanding bill a month	GN 825 of 2019, reg. 6	✓ CONFIRMED
Non-payment; meter tampering	Fine TZS 300,000 to 1,000,000; fine from TZS 100,000	GN 825 of 2019, regs 16, 17	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 2,000,000
Excess vibration permit.

LOWEST ON THIS PAGE
TZS 50,000
Health care waste.

LINES ON THIS PAGE
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Each read against its source of record.

WATER USE, ELECTRICITY AND WATER CONNECTIONS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration of a commercial or community borehole operator	Up to TZS 200,000	GN 426 of 2023, rule 4(3)(e)	✓ CONFIRMED
TANESCO single phase within 30 m, urban (VAT exclusive)	TZS 272,000	GN 1020 of 2020, Second Schedule Table 1	✓ CONFIRMED
TANESCO single phase urban: within 70 m (one pole); within 120 m (two poles)	TZS 436,964; TZS 590,398	GN 1020 of 2020, Second Schedule Table 1	✓ CONFIRMED
TANESCO single phase, rural (VAT inclusive)	TZS 27,000	GN 1020 of 2020, Second Schedule Table 1	✓ CONFIRMED
TANESCO published, urban single phase (VAT incl.): under 30 m; 60 m; 90 m	TZS 320,960; 515,618; 696,670	TANESCO service line page; GN 1020 of 2020	✓ CONFIRMED
TANESCO published, rural single phase (VAT incl.): within 60 m; 90 m	TZS 337,740; TZS 454,654	TANESCO service line page	✓ CONFIRMED
TANESCO published, three phase (VAT incl.): within 60 m; 90 m	TZS 1,249,385; TZS 1,639,156	TANESCO service line page	✓ CONFIRMED
DAWASA water, domestic and other users, excluding Chalinze	TZS 1,663 per m3	EWURA-approved DAWASA tariff	✓ CONFIRMED
DAWASA Chalinze, domestic: 1 to 5; 6 to 10; above 11 m3; commercial	TZS 2,800; 2,890; 2,900; 3,710 per m3	EWURA-approved DAWASA tariff	✓ CONFIRMED
DAWASA septic tank emptying: 18,000; 9,000; 5,000 litres	TZS 150,000; 100,000; 50,000	DAWASA notice, 6 August 2024	✓ CONFIRMED

NOTE

TANESCO's published urban figures equal the GN 1020 of 2020 amounts plus 18% VAT, on 60 m and 90 m bands in place of 70 m and 120 m.

SOURCE OF RECORD: BASIN WATER BOARDS, GN 825 OF 2019; EWURA, GN 426 OF 2023 AND TANESCO TARIFF ADJUSTMENT (AMENDMENT) ORDER, GN 1020 OF 2020; TANESCO AND DAWASA TARIFF PAGES.

COUNCIL LEVIES: SERVICE, HOTEL, CESS AND BILLBOARDS

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Service levy, licensed person with annual turnover above TZS 4,000,000	0.25% of turnover net of VAT and excise duty	Cap. 290 ss.6(1)(v), 7(1)(z) (FA 2025)	✓ CONFIRMED
Hotel levy on guest house charges payable by a guest	2% (was 10%)	Cap. 290 ss.6(1)(q), 7(1)(t), 8(1)(l) (FA 2025)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 1,249,385
TANESCO published, three phase.

LOWEST ON THIS PAGE
TZS 1,663
DAWASA water, domestic and other users, excluding Chalinze.

LINES ON THIS PAGE
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Each read against its source of record.

COUNCIL LEVIES: SERVICE, HOTEL, CESS AND BILLBOARDS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Crop cess on buyers, cash and food crops; forest produce cess	Up to 3% of farm-gate price	Cap. 290 R.E. 2023 A.S. 2025, Schedule para 1	✓ CONFIRMED
Major export crops, payable at source	0% to 5% of farm-gate price	Cap. 290 R.E. 2023 A.S. 2025, s.7(1)(g)	✓ CONFIRMED
Forest produce licence fees	Up to 20%	Cap. 290, Schedule under s.17(1)	✓ CONFIRMED
Cess above 3% or on sellers or seeds; plying fee to 1 tonne; levy on hotels or fences	Barred	Cap. 290, Schedule under s.17(1)	✓ CONFIRMED
Loading and offloading charges	Barred from 1 July 2025	Cap. 290 Sch. paras 2(m), 3(t), 4(f)	✓ CONFIRMED
Sign: non-illuminated; illuminated, wall or electronic	TZS 7,000; TZS 10,000 per sq ft	GN 448M of 2023, Schedule	✓ CONFIRMED
Vehicle advertisement; own products on own vehicle	TZS 10,000; TZS 4,000 per sq ft	GN 448M of 2023, Schedule	✓ CONFIRMED
Point of sale display: non-illuminated; illuminated	TZS 7,000; TZS 10,000 per sq ft	GN 448M of 2023, Schedule	✓ CONFIRMED
Posters; short-term advertisement or promotion	TZS 50,000 per 100; TZS 50,000	GN 448M of 2023, Schedule	✓ CONFIRMED
Name sign at own place of business	No fee	GN 448M of 2023, para 5	✓ CONFIRMED
Kinondoni parking: an hour; a day	TZS 500; TZS 2,500	GN 508 of 2024	✓ CONFIRMED
Kinondoni monthly parking: car, taxi, lorry, ride-hailing; motorcycle, bajaji	TZS 22,000; TZS 11,000	GN 508 of 2024	✓ CONFIRMED
Swimming pool registration; 6-monthly inspection: commercial; school or private	TZS 100,000; TZS 50,000; TZS 25,000	GN 508 of 2024	✓ CONFIRMED
Beach use per m2 a month: beach with hotels; other beach areas	TZS 3,000; TZS 1,000 to 2,000	GN 508 of 2024	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 100,000
Swimming pool registration.

LOWEST ON THIS PAGE
TZS 500
Kinondoni parking.

LINES ON THIS PAGE
14
Each read against its source of record.

COUNCIL LEVIES: SERVICE, HOTEL, CESS AND BILLBOARDS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Council set-aside from own-source revenue (not a charge)	15%: 10% loans to women, youth, disability groups; 5% markets	Cap. 290 s.41 (FA 2026)	✓ CONFIRMED

NOTE

Service levy replaces industrial cess: a payer is not liable to produce cess. A branch pays service levy to the council where it sits. A guest house charged hotel levy pays no service levy on those charges.

SOURCE OF RECORD: COUNCILS; LOCAL GOVERNMENT FINANCES ACT CAP. 290 R.E. 2023 A.S. 2025 AS AMENDED BY THE FINANCE ACTS 2025 AND 2026; GN 448M OF 2023; KINONDONI BY-LAWS, GN 508 OF 2024.

WORKED EXAMPLE: 180 M2 HOUSE IN MBEZI BEACH

A single-storey residential house of 180 m2 on a surveyed plot in a Kinondoni central area, from planning consent to its first fire certificate.

Planning consent application	✓ CONFIRMED	TZS 20,000
Plan scrutiny, central area, up to 185.8 m2	✓ CONFIRMED	TZS 200,000
Building permit, residential, 151 to 200 m2	✓ CONFIRMED	TZS 200,000
TFRF plan inspection, small residential, up to 200 m2	✓ CONFIRMED	TZS 45,000
Annual fire levy, residential, surveyed area	✓ CONFIRMED	TZS 10,000
Total statutory charges		**TZS 475,000**

Excludes the certificate of occupation, property rate, utility connections, NEMC fees and professional fees for drawings and supervision.

QUESTIONS READERS ASK

Q How much is a building permit? (Gharama ya kupata kibali cha ujenzi ni kiasi gani?)

Each council sets its own fee under GN 80 of 2018. Kinondoni charges a residential permit TZS 50,000 up to 50 m2 and TZS 100,000 for 51 to 100 m2; commercial pays double to 800 m2 (TZS 1,500,000 against 700,000 at 801 to 950 m2). Planning consent adds TZS 20,000.

Q What is the property rate on buildings?

An unvalued ordinary building pays TZS 18,000 a year and a storey building TZS 90,000 per storey, due by 31 December. From 1 July 2026 every council is the rating authority; the rate is paid when buying electricity or as the council prescribes.

WHO PAYS

Developer, owner or operator of the premises

HOW IT IS PAID

Council, TFRF, NEMC and utility bills by GePG control number, in TZS

WHEN

Permit before works; fire certificate yearly; NEMC fee due 1 July, 5% a month after 31 December

15

WHAT DO CONTRACTORS, ENGINEERS AND ARCHITECTS PAY TO REGISTER?

CRB · ERB · AQRB · GN 477 OF 2017, GN 879 OF 2024

THE SHORT ANSWER

A foreign contractor registers with the Contractors Registration Board (CRB) in Class I only, at USD 20,000 plus USD 10,000 a year; a local Class I civil contractor pays TZS 300,000 plus TZS 2,500,000 a year. The Engineers Registration Board charges a professional engineer TZS 30,000 to register and TZS 120,000 a year (GN 746 of 2018); AQRB charges an architect TZS 120,000 and TZS 100,000 a year (GN 879 of 2024).

FOREIGN CONTRACTOR	PROFESSIONAL ENGINEER	ARCHITECT OR QS
USD 20,000	**TZS 120,000**	**TZS 120,000**
CRB Class I registration, plus USD 10,000 a year.	ERB annual fee under GN 746 of 2018.	AQRB registration, GN 879 of 2024; TZS 100,000 a year.

QUESTIONS PEOPLE ASK

Q How much is CRB contractor registration, by class?

CRB charges a local civil works contractor registration of TZS 300,000 in Class I down to TZS 50,000 in Class VII, and an annual subscription of TZS 2,500,000 down to TZS 100,000, plus a TZS 20,000 form and TZS 50,000 processing fee.

Q Can a foreign contractor register with CRB?

Yes, in Class I only. A foreign building, civil, electrical or mechanical contractor pays USD 20,000 registration and USD 10,000 a year; a foreign specialist contractor pays USD 15,000 and USD 6,000 a year under the CRB Registration Criteria.

WHO PAYS	HOW IT IS PAID	WHEN
Contractor (mkandarasi), engineer, architect, quantity surveyor or firm	Board invoice by GePG control number; TZS for local fees, USD for foreign CRB and ERB fees	CRB fee and first subscription within 60 days of approval; AQRB annual fee due 1 January

MORE QUESTIONS PEOPLE ASK

Q How much does ERB registration cost for engineers and consulting firms?

ERB charges a professional engineer TZS 30,000 application, TZS 30,000 registration and TZS 120,000 a year; a local consulting firm TZS 225,000, 450,000 and 700,000 a year; a foreign consulting firm USD 2,000, 12,000 and 7,000 a year (GN 746 of 2018).

Q How much is AQRB registration for an architect or quantity surveyor?

AQRB charges a local architect or quantity surveyor TZS 20,000 to apply, TZS 120,000 to register and TZS 100,000 a year; a foreign individual TZS 500,000, 1,000,000 and 750,000 a year; a foreign firm TZS 25,000,000 to register (GN 879 of 2024).

Q What is the penalty for engaging an unregistered contractor?

Under the Contractors Registration Act s.20(4), engaging an unregistered contractor attracts a fine of up to 10% of the contract value or TZS 5,000,000, whichever is higher, or imprisonment of at least three years.

CRB REGISTRATION FEES BY CLASS AND CATEGORY

A foreign contractor registers in Class I only. Local registration fees read Class I to Class VII; specialist contractors register in Classes I to III.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Application form: first registration; upgrading; temporary registration	TZS 20,000; 30,000; 40,000	Same as citizen	CRB Registration Criteria, Table 11	✓ CONFIRMED
Processing fee (non-refundable)	TZS 50,000	Same as citizen	CRB Registration Criteria, registration procedure	✓ CONFIRMED
Registration, civil works	TZS 300,000; 250,000; 200,000; 150,000; 90,000; 60,000; 50,000	Class I only: USD 20,000	CRB Registration Criteria, Tables 12, 14	✓ CONFIRMED
Registration, building	TZS 250,000; 200,000; 150,000; 90,000; 60,000; 50,000; 40,000	Class I only: USD 20,000	CRB Registration Criteria, Tables 12, 14	✓ CONFIRMED
Registration, electrical; mechanical (same scale)	TZS 150,000; 90,000; 60,000; 50,000; 40,000; 30,000; 25,000	Class I only: USD 20,000	CRB Registration Criteria, Tables 12, 14	✓ CONFIRMED
Registration, specialist, Classes I to III	TZS 60,000; 40,000; 30,000	USD 15,000	CRB Registration Criteria, Tables 12, 14	✓ CONFIRMED

SOURCE OF RECORD: CONTRACTORS REGISTRATION BOARD, REGISTRATION CRITERIA BOOK; CONTRACTORS REGISTRATION BY-LAWS, GN 340 OF 1999, AS AMENDED BY GN 477 OF 2017.

CIVIL WORKS, CLASS I
TZS 300,000
Local registration; Class VII TZS 50,000.

FOREIGN, CLASS I
USD 20,000
Building, civil, electrical or mechanical.

PROCESSING FEE
TZS 50,000
Non-refundable, on every application.

CRB ANNUAL SUBSCRIPTIONS

The first subscription is paid with the registration fee within 60 days of approval, then each year. Local amounts read Class I to Class VII.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Civil works	TZS 2,500,000; 1,500,000; 1,200,000; 750,000; 400,000; 150,000; 100,000	Class I only: USD 10,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED
Building	TZS 2,000,000; 1,200,000; 1,000,000; 500,000; 300,000; 150,000; 100,000	Class I only: USD 10,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED
Mechanical	TZS 1,200,000; 750,000; 500,000; 250,000; 140,000; 115,000; 75,000	Class I only: USD 10,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED
Electrical	TZS 1,000,000; 750,000; 500,000; 250,000; 140,000; 115,000; 75,000	Class I only: USD 10,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED
Specialist building and civil, Classes I to III	TZS 500,000; 150,000; 75,000	USD 6,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED
Specialist electrical and mechanical, Classes I to III	TZS 750,000; 300,000; 75,000	USD 6,000	CRB Registration Criteria, Tables 13, 14	✓ CONFIRMED

NOTE

Registration fee and first subscription unpaid 60 days after approval: the approval is revoked.

SOURCE OF RECORD: CONTRACTORS REGISTRATION BOARD, REGISTRATION CRITERIA BOOK, TABLES 13 AND 14; GN 477 OF 2017.

CRB DISPENSATION AND PENALTIES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Dispensation for a contractor to work above its class limit (client applies)	Prescribed fee, Table 12, Second Schedule	GN 477 of 2017; GN 340 of 1999	CONFIRM
Engaging an unregistered contractor	Up to 10% of contract value or TZS 5,000,000, whichever is higher, or at least 3 years	Contractors Registration Act, s.20(4)	✓ CONFIRMED

CIVIL, CLASS I
TZS 2,500,000
A year; Class VII TZS 100,000.

FOREIGN, CLASS I
USD 10,000
A year, all four main categories.

FOREIGN SPECIALIST
USD 6,000
A year, all specialist types.

CRB DISPENSATION AND PENALTIES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Working above class limit; obstructing Board staff	TZS 1,000,000; TZS 2,000,000	GN 477 of 2017, para 20	✓ CONFIRMED
Missing project signboard; inadequate site hoarding	TZS 500,000 each	GN 477 of 2017, para 20	✓ CONFIRMED
No safety gear; missing firefighting equipment	TZS 20,000 per person; TZS 50,000	GN 477 of 2017, para 20	✓ CONFIRMED
Late annual returns	0.1% of the class limit, or two years' suspension	GN 477 of 2017, para 20	✓ CONFIRMED

NOTE

Every project is registered with CRB and carries the CRB project sticker on site.

SOURCE OF RECORD: CONTRACTORS REGISTRATION BOARD; CONTRACTORS REGISTRATION ACT, ACT NO. 15 OF 2008; CONTRACTORS REGISTRATION (AMENDMENT) BY-LAWS, GN 477 OF 2017.

ERB: ENGINEERS AND ENGINEERING FIRMS

The Engineers Registration Board charges an application fee, a registration fee and an annual fee; a foreign engineer registers as a temporary engineer in USD.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Professional engineer: application; registration; annual	TZS 30,000; TZS 30,000; TZS 120,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Professional engineer: practising licence; rubber stamp; Engineers Development Fund	TZS 30,000; 100,000; 60,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Engineering technician	TZS 7,500; 15,000; 22,500	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Graduate engineer; graduate incorporated engineer	TZS 7,500; 15,000; 30,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Incorporated engineer	TZS 20,000; 30,000; 75,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Consulting engineer	TZS 75,000; 150,000; 300,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Independent consulting engineer	TZS 90,000; 150,000; 375,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 1,000,000
Working above class limit.

LOWEST ON THIS PAGE
TZS 7,500
Engineering technician.

LINES ON THIS PAGE
11
Each read against its source of record.

ERB: ENGINEERS AND ENGINEERING FIRMS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Materials testing laboratory	TZS 400,000; 500,000; 700,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Practising licence; stamp: consulting; independent consulting; laboratory	TZS 75,000, 100,000; 100,000, 150,000; 150,000, 200,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Engineering consulting firm, local: application; registration; annual	TZS 225,000; TZS 450,000; TZS 700,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Local firm: practising licence; rubber stamp	TZS 150,000; TZS 200,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Foreign engineering consulting firm: application; registration; annual	USD 2,000; USD 12,000; USD 7,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Foreign firm on a project under one year: application; registration; annual	USD 2,000; 7,500; 6,000	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Foreign firm: practising licence; rubber stamp	USD 75; USD 150	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Temporary professional engineer (foreign): application; registration; annual	USD 300; USD 600; USD 450	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Temporary consulting engineer (foreign): application; registration; annual	USD 300; 600; 700	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED
Renewal of temporary registration	USD 75	GN 746 of 2018, ERB scale of fees	✓ CONFIRMED

NOTE

A professional engineer's ERB total of TZS 340,000 covers registration, practising licence, rubber stamp, Engineers Development Fund and the first annual fee; the application fee is paid separately.

SOURCE OF RECORD: ENGINEERS REGISTRATION BOARD; ENGINEERS REGISTRATION (AMENDMENT) BY-LAWS, GN 746 OF 2018, ERB SCALE OF FEES.

HIGHEST ON THIS PAGE
USD 2,000
Foreign engineering consulting firm.

LOWEST ON THIS PAGE
USD 75
Foreign firm.

LINES ON THIS PAGE
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Each read against its source of record.

AQRB: ARCHITECTS AND QUANTITY SURVEYORS

The Architects and Quantity Surveyors Registration Board charges both local and foreign practitioners in TZS; the annual fee falls due on 1 January.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Architect or quantity surveyor: application; registration; annual	TZS 20,000; TZS 120,000; TZS 100,000	TZS 500,000; 1,000,000; 750,000	GN 879 of 2024, Third Schedule Table 1	✓ CONFIRMED
Architect or quantity surveyor: certificate; official stamp	TZS 50,000; TZS 100,000	TZS 150,000 (certificate)	GN 879 of 2024, Third Schedule Table 1	✓ CONFIRMED
Firm: application; registration; annual	TZS 30,000; 600,000; 500,000	TZS 500,000; TZS 25,000,000; TZS 12,500,000	GN 879 of 2024, Third Schedule Table 2	✓ CONFIRMED
Firm: certificate; practising licence; stamp	TZS 50,000; 50,000; 100,000	TZS 150,000; 150,000; 150,000	GN 879 of 2024, Third Schedule Table 2	✓ CONFIRMED
Graduate architect or QS: application; registration; annual; certificate	TZS 10,000; 40,000; 50,000; 50,000	Same as citizen	GN 879 of 2024, Third Schedule Table 3	✓ CONFIRMED
Architectural technician or draughtsman: same four fees	TZS 10,000; 30,000; 40,000; 50,000	Same as citizen	GN 879 of 2024, Third Schedule Table 3	✓ CONFIRMED
Professional examinations: intermediate paper; final paper	TZS 40,000; TZS 50,000 per paper	Same as citizen	GN 879 of 2024, Third Schedule Table 4	✓ CONFIRMED
Annual subscription unpaid by end of June	30% of the outstanding subscription	Same as citizen	GN 879 of 2024, para 41	✓ CONFIRMED
Late exam application; postponement without good reason	25% of the exam fee; exam fee forfeited	Same as citizen	GN 879 of 2024, paras 64(2), 69	✓ CONFIRMED
Project sticker	Set by the Board by project cost	Same as citizen	GN 879 of 2024, para 99	✓ CONFIRMED

NOTE

Registration is suspended where the previous year's fee is unpaid on 1 January, and the name is deleted after two years.

SOURCE OF RECORD: ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD; ARCHITECTS AND QUANTITY SURVEYORS BY-LAWS, GN 879 OF 2024, THIRD SCHEDULE.

FOREIGN FIRM

TZS 25,000,000

Registration; TZS 12,500,000 a year.

LOCAL ARCHITECT

TZS 100,000

Annual fee, due 1 January.

LATE SUBSCRIPTION

30%

Of the outstanding amount, after June.

AQRB OTHER FEES AND PENALTIES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Application forms; register extract; directory	TZS 10,000 to 30,000; 30,000; 30,000	GN 879 of 2024, Second Schedule Table 1	✓ CONFIRMED
Lost or defaced certificate; exam result review	TZS 100,000; TZS 200,000	GN 879 of 2024, Second Schedule Table 1	✓ CONFIRMED
Reconciliation or arbitration	TZS 180,000 to 300,000 an hour	GN 879 of 2024, Second Schedule Table 1	✓ CONFIRMED
Architect's instruction book; standard agreement	TZS 20,000; TZS 50,000	GN 879 of 2024, Second Schedule Table 1	✓ CONFIRMED
Penalty: foreign person working without Board sanction	TZS 16,000,000	GN 879 of 2024, Second Schedule Table 2	✓ CONFIRMED
Penalty: firm practising without licence	TZS 5,000,000	GN 879 of 2024, Second Schedule Table 2	✓ CONFIRMED
Penalty: failure to register a project	TZS 5,000,000 or 1% of construction cost, whichever is higher	GN 879 of 2024, Second Schedule Table 2	✓ CONFIRMED
Penalty: client engaging an unregistered person	TZS 5,000,000 or 2%	GN 879 of 2024, Second Schedule Table 2	✓ CONFIRMED

SOURCE OF RECORD: ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD; GN 879 OF 2024, SECOND SCHEDULE TABLES 1 AND 2.

CRB REGISTRATION SEQUENCE

01 **Choose category and class**
The applicant selects building, civil, electrical, mechanical or specialist works and a class; a foreign contractor applies in Class I only.

02 **File and pay processing**
The applicant files the CRB form (TZS 20,000 first registration) with the non-refundable TZS 50,000 processing fee.

03 **Board approval**
CRB assesses the application against the Registration Criteria and notifies approval.

04 **Pay within 60 days**
The contractor pays the registration fee and first annual subscription within 60 days of approval, or the approval is revoked.

FOREIGN, NO SANCTION
TZS 16,000,000
Penalty for practising without Board sanction.

UNREGISTERED PROJECT
1%
Of construction cost, minimum TZS 5,000,000.

LOST CERTIFICATE
TZS 100,000
Replacement fee.

05 **Keep registration live**

The contractor pays the subscription each year, files annual returns and registers every project with CRB.

WORKED EXAMPLE: FOREIGN CLASS I CIVIL CONTRACTOR

A foreign civil works contractor registering with CRB in Class I and paying its first year.

CRB application form, first registration	✓ CONFIRMED	TZS 20,000
CRB processing fee	✓ CONFIRMED	TZS 50,000
Registration fee, civil works, Class I (foreign)	✓ CONFIRMED	USD 20,000
First annual subscription, Class I (foreign)	✓ CONFIRMED	USD 10,000
Total statutory charges		**TZS 70,000 + USD 30,000**

Excludes project registration with CRB, company registration, TISEZA, work permits and ERB or AQRB fees for the contractor's professional staff.

QUESTIONS READERS ASK

Q How much is CRB contractor registration?

A local Class I civil works contractor pays TZS 300,000 registration and TZS 2,500,000 a year; Class VII pays TZS 50,000 and TZS 100,000. A foreign contractor registers in Class I only: USD 20,000 registration and USD 10,000 a year. Application forms start at TZS 20,000.

Q How much does ERB registration cost for engineers?

A professional engineer pays TZS 30,000 application, TZS 30,000 registration and TZS 120,000 a year. A local consulting firm pays TZS 225,000, 450,000 and 700,000; a foreign consulting firm pays USD 2,000, 12,000 and 7,000 (GN 746 of 2018).

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Architects and Quantity Surveyors Registration Board (AQRB)	Registration and annual subscription of architects, quantity surveyors and firms; examinations	aqrb.go.tz
Contractors Registration Board (CRB)	Contractor registration and annual subscription by class	crb.go.tz
Engineers Registration Board (ERB)	Registration of engineers, technicians and consulting firms	erb.go.tz

WHO PAYS

Contractor (mkandarasi), engineer, architect, quantity surveyor or firm

HOW IT IS PAID

Board invoice by GePG control number; TZS for local fees, USD for foreign CRB and ERB fees

WHEN

CRB fee and first subscription within 60 days of approval; AQRB annual fee due 1 January

A SITE TEAM AT A MINE. THE MINING COMMISSION LICENCE SITS ON TOP OF EVERY REGISTRATION BEFORE IT.

PART V

SECTOR REGULATORS

A regulated activity pays twice: **the business licence, then the regulator's own licence,** often with an annual levy on turnover.

16	What does a financial services licence cost in Tanzania?	199
17	What does a mining licence cost in Tanzania?	213
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21	How much are tourism licences and park fees in Tanzania?	255
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16

WHAT DOES A FINANCIAL SERVICES LICENCE COST IN TANZANIA?

BOT · TIRA · CMSA · GAMING BOARD · GN 727 OF 2023

THE SHORT ANSWER

Bank of Tanzania application fees run from TZS 300,000 for a Tier 2 individual money lender to TZS 10,000,000 for a bank, with minimum tier 1 capital of TZS 15 billion for a commercial bank under GN 727 of 2023. TIRA registers an insurer for TZS 10,000,000 plus TZS 2,500,000 a year. CMSA, the DSE and the Gaming Board set their own schedules; FIU goAML registration is free.

MONEY LENDER (TIER 2)	BANK APPLICATION	INSURER REGISTRATION
TZS 300,000	**TZS 10,000,000**	**TZS 10,000,000**
BOT application, GN 679 of 2019; minimum capital TZS 20,000,000.	BOT, GN 297 of 2014; commercial bank tier 1 capital TZS 15 billion.	TIRA; plus TZS 25,000 application and TZS 2,500,000 a year.

QUESTIONS PEOPLE ASK

Q How much is a Tier 2 microfinance (money lender) licence from the Bank of Tanzania?

The Bank of Tanzania charges a non-refundable application fee of TZS 300,000 for an individual money lender and TZS 500,000 for a company under GN 679 of 2019. Both need minimum capital of TZS 20,000,000. No annual licence fee is prescribed.

Q How much does a bureau de change licence cost, and what capital is required?

GN 730 of 2023 sets a TZS 1,000,000 application fee, a separate TZS 1,000,000 licence fee and TZS 500,000 a year per branch. Class A capital is TZS 500,000,000 with local majority or TZS 1,000,000,000 with foreign majority; Class B TZS 200,000,000, fully local.

WHO PAYS	HOW IT IS PAID	WHEN
The licensed entity pays the regulator directly: BOT, TIRA, CMSA, DSE or the Gaming Board	Bill on the regulator's system with a GePG control number (namba ya malipo), paid in the billed currency	Application fee on filing and non-refundable; annual fees each licence year; capital held at all times

MORE QUESTIONS PEOPLE ASK

Q What is the minimum capital for a commercial bank or microfinance bank?

Under the Capital Adequacy Regulations, GN 727 of 2023, a commercial or Islamic bank needs minimum tier 1 capital of TZS 15 billion, a microfinance bank TZS 5 billion and a community bank TZS 2 billion. The licence application fee is TZS 10,000,000.

Q How much is an insurance agent or broker licence from TIRA?

TIRA charges an insurance broker TZS 25,000 to apply, TZS 2,500,000 to register and TZS 750,000 a year; at least two thirds of shares must be Tanzanian-owned. An agent pays TZS 25,000, then TZS 500,000 to 1,000,000 and TZS 50,000 to 100,000 a year.

Q How much does a payment system or e-money licence cost?

Under the Bank of Tanzania Payment Systems Regulations 2015, an inter-institutional payment system licence costs TZS 5,000,000 and a remittance licence TZS 1,000,000, each valid five years. An electronic money issuer pays TZS 2,000,000 and holds capital of TZS 500,000,000.

Q How much does a casino or sports betting licence cost?

The Gaming Board of Tanzania charges a casino TZS 1,000,000 to apply and TZS 110,000,000 a year in Dar es Salaam, or TZS 60,000,000 elsewhere. Internet sports betting costs TZS 1,000,000 plus TZS 90,000,000 a year under the Gaming Act, Cap. 41.

RESERVED AND LOCAL-OWNERSHIP LINES

Mobile money transfer is reserved to citizens under GN 487A of 2025, as are slot machines outside casinos. A Class B bureau de change must be 100% locally owned. An insurance broker must be at least two thirds Tanzanian-owned and an insurer at least one third. A foreign investor's cost difference in this sector sits in capital and ownership, not in the fee.

BANK LICENCE FEES AND MINIMUM CAPITAL

The Bank of Tanzania charges one application fee, TZS 10,000,000 unless the Bank sets another amount, and prescribes no annual licence fee. The binding cost is minimum tier 1 capital under GN 727 of 2023.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Bank or financial institution licence: application fee (non-refundable)	TZS 10,000,000	GN 297 of 2014, reg. 5(3)(b)	✓ CONFIRMED
Commercial bank: minimum tier 1 capital	TZS 15 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED
Islamic bank: minimum tier 1 capital	TZS 15 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED
Microfinance bank: minimum tier 1 capital	TZS 5 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED
Community bank: minimum tier 1 capital	TZS 2 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED

COMMERCIAL BANK
TZS 15 billion
Minimum tier 1 capital, the same for an Islamic bank.

MICROFINANCE BANK
TZS 5 billion
Minimum tier 1 capital under GN 727 of 2023.

APPLICATION FEE
TZS 10,000,000
Paid once with the licence application; no annual fee.

BANK LICENCE FEES AND MINIMUM CAPITAL · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Development finance institution: application fee (non-refundable)	TZS 10,000,000	GN 766 of 2021	✓ CONFIRMED
Development finance institution: minimum tier 1 capital	TZS 200 billion	GN 727 of 2023; GN 766 of 2021	✓ CONFIRMED
Mortgage refinance company: application fee; minimum core capital	TZS 5,000,000; TZS 30 billion	GN 559 of 2022	✓ CONFIRMED
Housing finance company: minimum tier 1 capital	TZS 15 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED
Finance lease company: minimum tier 1 capital	TZS 1 billion	GN 727 of 2023, First Schedule	✓ CONFIRMED
Core capital to perform fiduciary functions	TZS 70 billion	GN 297 of 2014, reg. 36	✓ CONFIRMED
Core capital to acquire an allied undertaking; to invest in one	TZS 45 billion; TZS 30 billion	GN 297 of 2014, regs. 38 and 39	✓ CONFIRMED
Core capital to open a foreign branch or subsidiary	TZS 150 billion	GN 297 of 2014, reg. 40	✓ CONFIRMED

NOTE

GN 727 of 2023 revoked GN 290 of 2014. Cooperative banks and merchant banks no longer appear in the First Schedule. Existing institutions had an 18-month moratorium to meet the new figures (reg. 8(3)).

SOURCE OF RECORD: BANK OF TANZANIA; BFI (LICENSING) REGULATIONS, GN 297 OF 2014; BFI (CAPITAL ADEQUACY) REGULATIONS, GN 727 OF 2023; GN 766 OF 2021; GN 559 OF 2022.

MICROFINANCE LICENCES, TIERS 2 TO 4

Tier 2 covers non-deposit-taking lenders, including the individual money lender (mkopeshaji binafsi); Tier 3 covers SACCOS licensed through TCDC; Tier 4 covers community groups (VICOBA) registered at council level.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Tier 2 company or other entity: application (non-refundable)	TZS 500,000	Same as citizen	GN 679 of 2019, reg. 6(3)	✓ CONFIRMED
Tier 2 individual money lender: application (non-refundable)	TZS 300,000	Not open to non-citizens (BOT proof of citizenship)	GN 679 of 2019, reg. 6(3)	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 200 billion
Development finance institution.

LOWEST ON THIS PAGE
TZS 300,000
Tier 2 individual money lender.

LINES ON THIS PAGE
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Each read against its source of record.

MICROFINANCE LICENCES, TIERS 2 TO 4 · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Tier 2 minimum capital, individual and company, at all times	TZS 20,000,000	Same as citizen	GN 679 of 2019, reg. 46(1)	✓ CONFIRMED
Tier 2 annual or renewal licence fee	No annual licence fee set	Same as citizen	GN 679 of 2019, reg. 13	✓ CONFIRMED
Tier 2 administrative penalty for non-compliance	TZS 500,000 to 5,000,000	Same as citizen	GN 679 of 2019, reg. 60(1)(h)	✓ CONFIRMED
Tier 3 SACCOS, Category A (savings): licence fee; minimum core capital	TZS 100,000; TZS 10,000,000	Same as citizen	GN 675 of 2019, regs. 5(4) and 18(1)	✓ CONFIRMED
Tier 3 SACCOS, Category B (deposits): licence fee; minimum core capital	TZS 300,000; TZS 200,000,000	Same as citizen	GN 675 of 2019, regs. 5(4) and 18(2)	✓ CONFIRMED
Tier 4 community microfinance group (VICOBA) registration	No registration fee set	Same as citizen	GN 678 of 2019, reg. 10(1)	✓ CONFIRMED

NOTE

A Tier 2 licensee may employ up to five non-Tanzanian staff without prior Bank approval (reg. 20). The licence lapses if business does not start within six months of grant (reg. 13). VICOBA registration is completed within 14 days of complete documents.

SOURCE OF RECORD: BANK OF TANZANIA; MICROFINANCE REGULATIONS, GN 679 OF 2019 (TIER 2), GN 675 OF 2019 (SACCOS), GN 678 OF 2019 (TIER 4).

LICENSING A TIER 2 MICROFINANCE LENDER

01 **Incorporate and capitalise**

Register the company with BRELA and pay in minimum capital of TZS 20,000,000, which the Bank tests at commencement and at all times.

02 **File with the Bank of Tanzania**

Submit the application and documents to the Bank and pay the non-refundable fee of TZS 500,000 (company) or TZS 300,000 (individual) against the control number.

03 **Receive the licence**

The Bank issues the Tier 2 licence. No annual licence fee follows under GN 679 of 2019.

HIGHEST ON THIS PAGE

TZS 20,000,000

Tier 2 minimum capital, individual and company, at all times.

LOWEST ON THIS PAGE

TZS 100,000

Tier 3 SACCOS, Category A.

LINES ON THIS PAGE

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Each read against its source of record.

04 **Commence within six months**

The licence lapses if lending does not start within six months of grant (reg. 13).

BUREAU DE CHANGE LICENCE, CAPITAL AND DEPOSITS

GN 730 of 2023 sets two separate fees, application and licence, then an annual fee per operating branch. Capital turns on majority shareholding, not full ownership.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Bureau de change: application fee (non-refundable)	TZS 1,000,000	Same as citizen	GN 730 of 2023, reg. 6(2)(k)	✓ CONFIRMED
Bureau de change: licence fee (non-refundable)	TZS 1,000,000	Same as citizen	GN 730 of 2023, reg. 10(1)(b)	✓ CONFIRMED
Annual operating fee, Class A and B, per operating branch	TZS 500,000 a year	Same as citizen	GN 730 of 2023, reg. 13	✓ CONFIRMED
Change of name; opening a branch; relocation	TZS 1,000,000 each	Same as citizen	GN 730 of 2023, regs. 7(3), 16(2)(b), 23(3)	✓ CONFIRMED
Class A capital (spot, money transfer, other financial services)	TZS 500,000,000 (local majority)	TZS 1,000,000,000 (foreign majority)	GN 730 of 2023, reg. 15	✓ CONFIRMED
Class B capital (spot only)	TZS 200,000,000	Not open to non-citizens (100% local ownership, GN 730 of 2023)	GN 730 of 2023, regs. 3 and 15	✓ CONFIRMED
Class C (hotels, spot transactions with guests only): capital	No minimum capital set	Not applicable	GN 730 of 2023, regs. 3 and 18	✓ CONFIRMED
Class A money-transfer deposit	USD 50,000 (local majority)	USD 100,000 (foreign majority)	GN 730 of 2023, reg. 26(1)	✓ CONFIRMED
Class A working capital	At least 70% of owners' equity	At least 70% of owners' equity	GN 730 of 2023, reg. 15(3)	✓ CONFIRMED

NOTE

The per-branch annual fee applies to Class A and Class B only. Class C serves hotel guests and carries no capital or annual branch fee in the Regulations.

SOURCE OF RECORD: BANK OF TANZANIA; FOREIGN EXCHANGE (BUREAU DE CHANGE) REGULATIONS 2023, GN 730 OF 2023, REVOKING GN 450 OF 2019.

APPLICATION PLUS LICENCE

TZS 1,000,000

Each; two separate fees under regs. 6(2)(k) and 10(1)(b).

CLASS A, FOREIGN

TZS 1,000,000,000

Capital where the majority shareholding is foreign.

CLASS B CAPITAL

TZS 200,000,000

Spot only; 100% local ownership.

PAYMENT SYSTEMS, E-MONEY, CREDIT BUREAUX AND FIU

Payment system licences run five years and renew at the same fee. The credit reference bureau fee follows a pre-filing meeting with the Bank.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Payment system licence or renewal: inter-institutional payment systems	TZS 5,000,000	Same as citizen	Payment Systems (Licensing) Regs 2015, Sch. 1	✓ CONFIRMED
Payment system licence or renewal: intra-institution	TZS 1,000,000	Same as citizen	Payment Systems (Licensing) Regs 2015, Sch. 1	✓ CONFIRMED
Payment system licence or renewal: payment system data management	TZS 5,000,000	Same as citizen	Payment Systems (Licensing) Regs 2015, Sch. 1	✓ CONFIRMED
Payment system licence or renewal: remittance	TZS 1,000,000	Same as citizen	Payment Systems (Licensing) Regs 2015, reg. 9(2)	✓ CONFIRMED
Electronic money issuer: application or licence fee; renewal fee	TZS 2,000,000; TZS 2,000,000	Same as citizen	E-Money Regulations, GN 447 of 2015, Sch. 1	✓ CONFIRMED
Electronic money issuer: minimum capital	TZS 500,000,000	Same as citizen	E-Money Regulations, GN 447 of 2015, Sch. 1	✓ CONFIRMED
Credit reference bureau: application fee (non-refundable)	TZS 1,000,000	Same as citizen (limited liability company only)	GN 416 of 2012, reg. 7(2)(h)	✓ CONFIRMED
Credit reference bureau: paid-up capital, at all times	TZS 600,000,000	Same as citizen (no foreign branch)	GN 416 of 2012, reg. 13	✓ CONFIRMED
Credit reference bureau: fine for continuing non-compliance	At least TZS 500,000 per day	Same as citizen	GN 416 of 2012, reg. 40	✓ CONFIRMED
FIU reporting entity registration on goAML	No fee	Same as citizen	AML Regulations, GN 397 of 2022	✓ CONFIRMED

NOTE

Mobile money transfer is reserved to citizens under GN 487A of 2025. The e-money fee applies to the issuer licence; the reservation applies to the transfer activity.

SOURCE OF RECORD: BANK OF TANZANIA; PAYMENT SYSTEMS (LICENSING AND APPROVAL) REGULATIONS 2015; ELECTRONIC MONEY REGULATIONS 2015; CREDIT REFERENCE BUREAU REGULATIONS, GN 416 OF 2012; FIU, ANTI-MONEY LAUNDERING REGULATIONS, GN 397 OF 2022.

INTER-INSTITUTIONAL

TZS 5,000,000

Payment system licence, valid five years.

E-MONEY CAPITAL

TZS 500,000,000

Minimum capital of an electronic money issuer.

GOAML REGISTRATION

No fee

FIU registration of a reporting entity.

TIRA INSURER AND INTERMEDIARY FEES

Each TIRA class pays TZS 25,000 to apply, a registration fee and an annual fee. Capital figures are indexed each year by the lesser of 1.1 or the CPI ratio.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Insurance company: application; registration; annual	TZS 25,000; TZS 10,000,000; TZS 2,500,000	Same as citizen	Cap. 394; TIRA insurer checklist, Apr 2025	✓ CONFIRMED
General or life insurer: minimum paid-up capital, 2022; 2023; 2024	TZS 2,355,000,000; 2,449,000,000; 2,523,000,000	Same; at least one third of shares Tanzanian-owned	Insurance Regulations 2009, reg. 18	✓ CONFIRMED
Non-life non-marine insurer: minimum paid-up capital, 2022; 2023; 2024	TZS 1,178,000,000; 1,225,000,000; 1,261,000,000	Same; at least one third of shares Tanzanian-owned	Insurance Regulations 2009, reg. 18	✓ CONFIRMED
Reinsurer: minimum paid-up capital, base year 2010, indexed	TZS 5,000,000,000	Same as citizen	Insurance Regulations 2009, reg. 18	✓ CONFIRMED
Insurance broker: application; registration; annual	TZS 25,000; TZS 2,500,000; TZS 750,000	Same; at least two thirds of shares Tanzanian-owned	Cap. 394; TIRA broker checklist, Apr 2025	✓ CONFIRMED
Insurance broker: minimum paid-up capital, 2022; 2023; 2024 and 2024/2025	TZS 19,100,000; 19,900,000; 20,500,000	Same as citizen	TIRA broker requirements, 21 Mar 2025	✓ CONFIRMED
Insurance broker: professional indemnity; fidelity guarantee	At least TZS 100,000,000; at least TZS 50,000,000	Same as citizen	TIRA broker checklist, Apr 2025	✓ CONFIRMED
Foreign reinsurance broker accreditation, 2026: application; accreditation	Not applicable	USD 1,000 (non-refundable); USD 4,000	TIRA Circular No. 42/2025	✓ CONFIRMED
Insurance agent: application; registration; annual	TZS 25,000; TZS 500,000 to 1,000,000; TZS 50,000 to 100,000	Same as citizen	TIRA agent checklist, Apr 2025	✓ CONFIRMED
Agent capital (one, two or three insurers), base 2010, indexed	TZS 1,000,000; 2,000,000; 3,000,000	Same as citizen	Insurance Regulations 2009, reg. 18	✓ CONFIRMED
Loss adjuster, surveyor, assessor, actuary, risk manager: capital	TZS 2,000,000	Same as citizen	Insurance Regulations 2009, reg. 18	✓ CONFIRMED

INSURER REGISTRATION
TZS 10,000,000
Plus TZS 2,500,000 a year and TZS 25,000 application.

BROKER REGISTRATION
TZS 2,500,000
Plus TZS 750,000 a year; two thirds Tanzanian-owned.

FOREIGN REINSURANCE
USD 4,000
Accreditation after USD 1,000 application, via TIRA ORS.

TIRA INSURER AND INTERMEDIARY FEES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Loss assessor or adjuster: application; registration; annual	TZS 25,000; TZS 1,000,000; TZS 100,000	Same as citizen	TIRA loss assessor checklist, Apr 2025	✓ CONFIRMED
Bancassurance: application; registration; annual	TZS 25,000; TZS 5,000,000; TZS 1,000,000	Same as citizen	TIRA bancassurance checklist, Apr 2025	✓ CONFIRMED
Insurance digital platform: application; registration; annual	TZS 25,000; TZS 2,500,000; TZS 750,000	Same as citizen	TIRA digital platform checklist, Apr 2025	✓ CONFIRMED

NOTE

After 2024 each capital figure is the prior year's capital times the lesser of 1.1 or the CPI ratio. Agents carry professional indemnity of TZS 6m, 12m or 18m by number of insurers; bancassurance TZS 500m PI and TZS 250m fidelity guarantee; a digital platform at least TZS 100m PI.

SOURCE OF RECORD: TANZANIA INSURANCE REGULATORY AUTHORITY; INSURANCE ACT, CAP. 394; INSURANCE REGULATIONS 2009; TIRA REGISTRATION CHECKLISTS OF 1 APRIL 2025; TIRA CIRCULAR NO. 42/2025.

CMSA CAPITAL MARKETS LICENCE CLASSES

Each CMSA class pays an application fee, an admission fee and an annual fee; year two pays the annual fee only. Each licensed representative pays separately.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Investment adviser (company): application; admission; annual; first-year total	TZS 500,000; 3,000,000; 3,000,000; 6,500,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Investment adviser representative: application; admission; annual; total	TZS 500,000; 1,000,000; 1,000,000; 2,500,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Fund manager: application; admission; annual; total (representative TZS 2,500,000)	TZS 1,000,000; 5,000,000; 5,000,000; 11,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Fund manager: working capital; fidelity guarantee; professional indemnity	TZS 20,000,000; TZS 50,000,000; TZS equivalent of USD 120,000	CMSA licensing requirements	✓ CONFIRMED
Broker-dealer: application; admission; annual; broker deposit; total (representative TZS 2,500,000)	TZS 1,000,000; 2,000,000; 2,000,000; 100,000; 5,100,000	Cap. 79, ss.38 and 44	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 20,000,000
Fund manager.

LOWEST ON THIS PAGE
TZS 25,000
Loss assessor or adjuster.

LINES ON THIS PAGE
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Each read against its source of record.

CMSA CAPITAL MARKETS LICENCE CLASSES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Broker-dealer: paid-up capital	USD 240,000	Cap. 79, ss.38 and 44	✓ CONFIRMED
Bond trader: application; admission; annual; total (representative TZS 2,500,000)	TZS 1,000,000; 2,000,000; 2,000,000; 5,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Custodian of securities: application; admission; annual; total	TZS 2,500,000; 5,000,000; 5,000,000; 12,500,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Custodian of securities: capital (commercial bank tier 1 minimum)	TZS 15 billion	GN 727 of 2023	✓ CONFIRMED
Nominated adviser: application; admission; annual; total	TZS 1,000,000; 3,000,000; 3,000,000; 7,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Nominated adviser: professional indemnity	At least TZS 200,000,000	CMSA licensing requirements	✓ CONFIRMED
Nominated adviser representative: application; admission; annual; total	TZS 250,000; 1 (as printed); 1,000,000; 1,250,001	CMSA fee structure	✓ CONFIRMED
Crowdfunding operator: application; admission; annual; total (representative 2,500,000)	TZS 1,000,000; 5,000,000; 5,000,000; 11,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Securities exchange: application; admission; annual; total	TZS 1,000,000; 5,000,000; 5,000,000; 11,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Central securities depository: application; admission; annual; total	TZS 1,000,000; 3,000,000; 3,000,000; 7,000,000	Cap. 79, s.38; CMSA fee structure	✓ CONFIRMED
Replacement licence	No fee in the current CMSA fee structure	CMSA fee structure	✓ CONFIRMED

NOTE

Section 38 of Cap. 79 refunds the fee on rejection, not on withdrawal. An application with no decision after 45 days is deemed refused.

SOURCE OF RECORD: CAPITAL MARKETS AND SECURITIES AUTHORITY; CAPITAL MARKETS AND SECURITIES ACT, CAP. 79, SS.38 AND 44; CMSA LICENSING REQUIREMENTS AND FEE STRUCTURE.

HIGHEST ON THIS PAGE

TZS 15 billion

Custodian of securities.

LOWEST ON THIS PAGE

TZS 250,000

Nominated adviser representative.

LINES ON THIS PAGE

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Each read against its source of record.

DSE LISTING, MEMBERSHIP AND TRADING CHARGES

Listing fees are percentages of market capitalisation or value listed, each with a floor and a ceiling. The DSE is a licensed exchange; CMSA approves its fee structure.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Equities, Main Investment Market (MIMS): initial; annual; additional listing	0.25% (TZS 2m to 30m); 0.05% (2m to 20m); 0.2% (2m to 30m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Equities, Enterprise Growth Market (EGMS): initial; annual; additional	0.1% (TZS 1m to 10m); 0.025% (1m to 5m); 0.01% (1m to 10m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Corporate bonds: initial; annual; additional listing	0.05% (TZS 2m to 20m); 0.0125% (2m to 10m); 0.025% (1m to 10m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Government bonds: initial; annual; additional listing	0.05%; 0.0125%; 0.025%, no limit	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Mutual funds: initial; annual; additional listing	0.05% (TZS 0.5m to 10m); 0.125% (0.5m to 5m); 0.01% (0.25m to 5m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Exchange-traded funds: initial; annual; additional listing	0.1% (TZS 1m to 20m); 0.025% (1m to 10m); 0.1% (0.5m to 10m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
DSE membership: application	TZS 2,000,000	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
DSE annual membership: licensed dealing member; NOMAD; other members	TZS 1,000,000; 500,000; 1,000,000	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
CSD ISIN: publicly issued (one time); additional; unlisted	TZS 300,000; 150,000; 600,000	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
IPO processing: MIMS; EGMS (of market capitalisation)	0.5% (TZS 2m to 10m); 0.25% (1m to 5m)	DSE and CSD Rules 2022, First Schedule	✓ CONFIRMED
Brokerage commission per equity trade: to TZS 10m; next TZS 40m; above TZS 50m	1.7%; 1.5%; 0.8%	DSE and CSD Rules 2022, Sch. 1 item 8	✓ CONFIRMED
DSE and CMSA commission (0.02% Fidelity Fund, 0.28% shared); CSD transaction fee	0.3%; 0.06%	DSE and CSD Rules 2022; CSD Table 4	✓ CONFIRMED

SOURCE OF RECORD: DAR ES SALAAM STOCK EXCHANGE PLC AND CSDR, FEE STRUCTURE APPROVED BY CMSA; DSE AND CSD RULES 2022 AS AMENDED 2025, FIRST SCHEDULE, RULES 73, 93 AND 285.

MIMS INITIAL LISTING
0.25%
Of market capitalisation, TZS 2m floor, TZS 30m ceiling.

DSE MEMBERSHIP
TZS 2,000,000
Application fee for a new member.

BROKERAGE TO TZS 10M
1.7%
Paid per trade by the investor.

GAMING BOARD: CASINOS, BETTING AND LOTTERIES

The Gaming Board charges an application fee, an annual licence fee and, for several classes, a monthly levy on gross gaming revenue (GGR).

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Casino, Dar es Salaam: application; annual licence	TZS 1,000,000; TZS 110,000,000	Same as citizen	Gaming Act Cap. 41, s. 26; GBT schedule	✓ CONFIRMED
Casino, other regions: application; annual licence	TZS 1,000,000; TZS 60,000,000	Same as citizen	Gaming Act Cap. 41, s. 26; GBT schedule	✓ CONFIRMED
Internet casino: application; annual licence	TZS 1,000,000; TZS 110,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Internet sports betting: application; annual licence	TZS 1,000,000; TZS 90,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Sports betting principal licence (land-based): application; annual	TZS 500,000; TZS 90,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Sports betting shop location: application; annual	TZS 500,000; TZS 1,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Virtual games (online): application; annual; levy	TZS 500,000; TZS 30,000,000; 5% of GGR monthly	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Virtual games in sports betting or stand-alone premises: application; licence; levy	TZS 50,000; TZS 100,000 per location a year; 5% of GGR monthly	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Pool betting scheme: application; licence; levy	TZS 50,000; TZS 50,000 a year; 10% of bet amount	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Operations under s.51(2) of the Gaming Act: application; licence; levy	TZS 1,000,000; TZS 30,000,000 a year; 5% of GGR monthly	Same as citizen	Gaming Act Cap. 41, s. 51(2)	✓ CONFIRMED
National lottery: application; annual; levy	TZS 1,000,000; TZS 140,000,000; 2% of GGR monthly	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Commercial lottery: application; annual	TZS 1,000,000; TZS 110,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Public or private lottery, per lottery: application; licence	TZS 5,000; TZS 50,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED

CASINO, DAR ES SALAAM

TZS 110,000,000

Annual licence; TZS 60,000,000 in other regions.

ONLINE SPORTS BETTING

TZS 90,000,000

Annual licence after TZS 1,000,000 application.

NATIONAL LOTTERY

TZS 140,000,000

Annual licence plus 2% of GGR monthly.

GAMING BOARD: CASINOS, BETTING AND LOTTERIES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Bingo: application; annual; levy	TZS 100,000; TZS 500,000; 5% of GGR monthly	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED

SOURCE OF RECORD: GAMING BOARD OF TANZANIA; GAMING ACT, CAP. 41; GAMING BOARD OF TANZANIA FEE SCHEDULE.

GAMING BOARD: SLOT MACHINES, PROMOTIONS AND PERMITS

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Slot machines principal licence: application; annual	TZS 500,000; TZS 30,000,000	Not open to non-citizens (GN 487A of 2025)	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Slot machine 40-machine site, Dar es Salaam: application; annual	TZS 100,000; TZS 4,000,000	Not open to non-citizens (GN 487A of 2025)	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Slot machine 40-machine site, other regions: application; annual	TZS 100,000; TZS 2,000,000	Not open to non-citizens (GN 487A of 2025)	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Slot machine shop: application; annual; per machine	TZS 100,000; TZS 500,000; TZS 10,000 per machine a month	Not open to non-citizens (GN 487A of 2025)	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Promotional lottery, budget below TZS 5m: application; licence	TZS 10,000 per lottery; TZS 100,000 per month	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Promotional lottery, budget TZS 5m or above: application; licence	TZS 10,000; 6% of total promotional budget	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Prize competition: application; licence	TZS 10,000 per lottery; 10% of promotional budget	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Key employee: application; annual	TZS 10,000; TZS 50,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Service providers, sellers, distributors, suppliers: application; annual	TZS 500,000; TZS 1,000,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED

SLOT PRINCIPAL LICENCE
TZS 30,000,000
Annual; citizens only under GN 487A of 2025.

PROMOTION, TZS 5M+
6%
Of the total promotional budget.

PRIZE COMPETITION
10%
Of the promotional budget, after TZS 10,000 application.

GAMING BOARD: SLOT MACHINES, PROMOTIONS AND PERMITS · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Retailers on premises, by venue type	TZS 10,000 to 20,000	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Manufacturer certificate: application; licence	TZS 500,000; TZS 1,000,000 a year	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Certificate of suitability; gaming consultancy (application; licence)	TZS 1,000,000; TZS 10,000; TZS 1,000,000 every two years	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Accreditation; amusement (plus per location); fete	TZS 10,000; 5,000 plus 10,000 per location; 10,000 per week	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Tombola; play stations; support employee	TZS 5,000 plus 10,000 a month; 10,000 plus 50,000 per location a year; 10,000 a year	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED
Duplicate licence; register inspection; postponement of draw; transfer of permit	TZS 10,000; 20,000 per inspection; 50,000; 30,000 per location	Same as citizen	Gaming Act Cap. 41; GBT schedule	✓ CONFIRMED

NOTE

Slot machines outside casinos are reserved to citizens under GN 487A of 2025. A promotional lottery under TZS 5m pays TZS 100,000 for each month it runs, not once.

SOURCE OF RECORD: GAMING BOARD OF TANZANIA; GAMING ACT, CAP. 41; GAMING BOARD OF TANZANIA FEE SCHEDULE; GN 487A OF 2025.

HIGHEST ON THIS PAGE

TZS 1,000,000

Certificate of suitability.

LOWEST ON THIS PAGE

TZS 5,000

Tombola.

LINES ON THIS PAGE

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Each read against its source of record.

WORKED EXAMPLE: CLASS B BUREAU DE CHANGE, ONE BRANCH

A locally owned Class B bureau de change opens one branch and pays its first-year Bank of Tanzania fees.

BOT application fee	✓ CONFIRMED	TZS 1,000,000
BOT licence fee	✓ CONFIRMED	TZS 1,000,000
Annual operating fee, one branch	✓ CONFIRMED	TZS 500,000
Total statutory charges		**TZS 2,500,000**

Excludes minimum capital of TZS 200,000,000 (F0568), which is held in the business and not paid to the Bank, and company registration and business licence costs covered in other chapters.

QUESTIONS READERS ASK

Q How much does a bureau de change licence cost?

BOT charges a TZS 1,000,000 application fee, a TZS 1,000,000 licence fee and TZS 500,000 a year per branch. Class A needs capital of TZS 500,000,000 (local majority) or TZS 1,000,000,000 (foreign majority); Class B, TZS 200,000,000 and 100% local.

Q How much is an insurance broker or agent licence from TIRA?

A broker pays TZS 25,000 application, TZS 2,500,000 registration and TZS 750,000 a year, and at least two thirds of its shares must be Tanzanian-owned. An agent pays TZS 25,000, then TZS 500,000 to 1,000,000 to register and TZS 50,000 to 100,000 a year.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Bank of Tanzania (BOT)	Bank, microfinance, bureau de change, payment system, e-money and credit reference bureau licences; statutory interest rate	bot.go.tz
Business Registrations and Licensing Agency (BRELA)	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
Capital Markets and Securities Authority (CMSA)	Licences for advisers, fund managers, dealers, custodians and exchanges; approval of DSE fees	cmsa.go.tz
Dar es Salaam Stock Exchange (DSE)	Listing, membership and transaction fees (CMSA-approved)	dse.co.tz
Financial Intelligence Unit (FIU)	goAML reporting entity registration (no fee)	fiu.go.tz
Gaming Board of Tanzania (GBT)	Casino, betting, lottery, slot machine and gaming licences and levies	gamingboard.go.tz

WHO PAYS

The licensed entity pays the regulator directly: BOT, TIRA, CMSA, DSE or the Gaming Board

HOW IT IS PAID

Bill on the regulator's system with a GePG control number (namba ya malipo), paid in the billed currency

WHEN

Application fee on filing and non-refundable; annual fees each licence year; capital held at all times

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WHAT DOES A MINING LICENCE COST IN TANZANIA?

MINING COMMISSION · MINING ACT, CAP. 123 R.E. 2023

THE SHORT ANSWER

A primary mining licence costs TZS 50,000 to apply and TZS 50,000 to prepare, with rent of TZS 90,000 per hectare a year for gold, and is reserved to citizens. Under GN 47 of 2018 a prospecting licence application costs USD 300, a mining licence USD 2,000 and a special mining licence USD 5,000. The Mining Commission then collects royalty of 6% on gold, a 1% inspection fee and the 0.1% HIV Response Levy.

PML APPLICATION	GOLD DEALER LICENCE	ROYALTY ON GOLD
TZS 50,000	**USD 1,000**	**6%**
Citizens only; preparation TZS 50,000; seven-year term.	Plus USD 200 application; company at least 25% Tanzanian-held.	4% on gold sold at refinery centres or to the Bank of Tanzania.

QUESTIONS PEOPLE ASK

Q How much does a primary mining licence (PML) cost?

The Mining Commission charges TZS 50,000 to apply and TZS 50,000 to prepare a PML, TZS 100,000 to renew and TZS 500,000 to transfer. Annual rent is TZS 90,000 per hectare for gold, gemstones and kimberlitic diamonds, and TZS 45,000 for other minerals.

Q Can a foreigner hold a PML?

No. A primary mining licence is granted only to Tanzanian citizens or citizen-owned companies. A foreign investor enters through a prospecting licence, a mining licence or a special mining licence, which carry the same fees for citizens and foreigners.

WHO PAYS	HOW IT IS PAID	WHEN
The applicant or holder pays the Mining Commission; PURA and EWURA bill their own licensees	Online bill with a GePG control number (namba ya malipo); USD fees payable in TZS at the BOT mid-rate	Rent on grant, then yearly; royalty, inspection fee and HIV levy before export clearance

MORE QUESTIONS PEOPLE ASK

Q How much is a mineral dealer's licence, and what local shareholding does it require?

Under GN 45 of 2018 the application costs USD 200 and the licence USD 1,000 for gold, metallic minerals and coloured gemstones, USD 2,000 for diamonds and USD 500 for coal and industrial minerals. The licence-holding company must be at least 25% Tanzanian-held.

Q What is the royalty rate on gold, gemstones and industrial minerals?

Section 111 of the Mining Act, Cap. 123 R.E. 2023 sets 6% on gold, metallic minerals, rough gemstones and diamonds, 5% on uranium, 3% on industrial minerals and building materials, and 1% on cut and polished gems and salt. Gold sold to the Bank of Tanzania pays 4%.

Q What is the inspection fee on mineral exports?

The Mining Commission charges an inspection fee of 1% of gross value before clearance for export or domestic use under s.115 of the Mining Act. Refineries, salt producers and sellers of gold to the Bank of Tanzania do not pay it.

Q How much do prospecting, mining and special mining licences cost?

A prospecting licence costs USD 300 to apply plus rent from USD 100 per km2 a year. A mining licence costs USD 2,000 plus rent of USD 3,000 per km2; a special mining licence USD 5,000 plus USD 5,000 per km2, under GN 47 of 2018.

CITIZEN AND LOCAL-HOLDING RULES

A primary mining licence is granted only to Tanzanian citizens or citizen-owned companies. A mineral broker must be a Tanzanian aged 18 or over or a local company, and may not export. A mineral dealer's licence-holding company must be at least 25% Tanzanian-held; the requirement is mandatory. In every mining licence and special mining licence company the Government holds a free carried interest of not less than 16%.

PRIMARY MINING LICENCE (PML) FEES AND RENT

The primary mining licence (leseni ya uchimbaji mdogo) runs seven years. Rent is charged per hectare, with a minimum for an area under 2 hectares.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
PML application	TZS 50,000	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 1(g); GN 741 of 2019	✓ CONFIRMED
PML preparation	TZS 50,000	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 1(h); GN 741 of 2019	✓ CONFIRMED
PML renewal	TZS 100,000	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 2(e); GN 741 of 2019	✓ CONFIRMED
PML transfer	TZS 500,000	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 6(d); GN 741 of 2019	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 500,000
PML transfer.

LOWEST ON THIS PAGE
TZS 50,000
PML application.

LINES ON THIS PAGE
4
Each read against its source of record.

PRIMARY MINING LICENCE (PML) FEES AND RENT · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
PML annual rent: gold, kimberlitic diamonds, gemstones	TZS 90,000 per hectare (minimum TZS 180,000 under 2 ha)	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 8; GN 419 of 2022	✓ CONFIRMED
PML annual rent: other minerals	TZS 45,000 per hectare (minimum TZS 90,000 under 2 ha)	Not open to non-citizens	GN 1 of 2018, Sch. 1 item 8; GN 419 of 2022	✓ CONFIRMED

SOURCE OF RECORD: MINING COMMISSION; MINING (MINERAL RIGHTS) REGULATIONS 2018, GN 1 OF 2018, FIRST SCHEDULE, AS AMENDED BY GN 741 OF 2019 AND GN 419 OF 2022.

PROSPECTING, MINING AND SPECIAL MINING LICENCES

Fees are the same for citizens and foreigners and first rent is paid on grant. The schedule prints USD with a TZS equivalent; payment is made in TZS at the BOT mid-rate under regulation 11(2).

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Prospecting licence application: metallic, energy, kimberlitic diamond, building, gems	USD 300 (TZS 700,000)	GN 1 of 2018, Sch. 1 item 1(a); GN 47 of 2018	✓ CONFIRMED
Prospecting licence application: industrial minerals	USD 200 (TZS 500,000)	GN 1 of 2018, Sch. 1 item 1; GN 47 of 2018	✓ CONFIRMED
Prospecting licence preparation (all minerals), after the letter of offer	USD 300	GN 1 of 2018, Sch. 1 item 6(a); GN 47 of 2018	✓ CONFIRMED
Prospecting licence renewal application (preparation fee payable again)	USD 300 (TZS 700,000)	GN 1 of 2018, Sch. 1 item 2(a); GN 47 of 2018	✓ CONFIRMED
Prospecting rent per km2 a year: initial 4 years; first renewal 3 years; second 2 years	USD 100 (TZS 230,000); USD 150 (TZS 340,000); USD 200 (TZS 500,000)	GN 1 of 2018, Sch. 1 item 7(a) to (e)	✓ CONFIRMED
Prospecting minimum spend per km2 a year, most minerals: initial; first; second renewal	USD 500; USD 2,000; USD 6,000	GN 1 of 2018, reg. 9	✓ CONFIRMED
Prospecting minimum expenditure per km2 a year: industrial and building; gemstones	USD 100; USD 250	GN 1 of 2018, reg. 9	✓ CONFIRMED
Mining licence (ML): application, including building materials; renewal application	USD 2,000 (TZS 4,500,000); USD 2,000	GN 1 of 2018, Sch. 1 items 1 and 2; GN 47 of 2018	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 2,000
Mining licence.

LOWEST ON THIS PAGE
USD 100
Prospecting rent per km2 a year.

LINES ON THIS PAGE
10
Each read against its source of record.

PROSPECTING, MINING AND SPECIAL MINING LICENCES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Mining licence: preparation	USD 1,000 (TZS 2,300,000)	GN 1 of 2018, Sch. 1 item 6(b); GN 47 of 2018	✓ CONFIRMED
Mining licence rent per km2 a year: metallic, energy, gemstones, kimberlitic diamonds	USD 3,000 (TZS 6,800,000)	GN 1 of 2018, Sch. 1 item 7; GN 47 of 2018	✓ CONFIRMED
Mining licence rent per km2 a year: building and industrial minerals	USD 2,000 (TZS 4,500,000)	GN 1 of 2018, Sch. 1 item 7; GN 47 of 2018	✓ CONFIRMED
Special mining licence (SML): application; renewal application	USD 5,000 (TZS 11,300,000); USD 5,000	GN 1 of 2018, Sch. 1 items 1 and 2; GN 47 of 2018	✓ CONFIRMED
Special mining licence: preparation	USD 2,000 (TZS 4,500,000)	GN 1 of 2018, Sch. 1 item 6(c); GN 47 of 2018	✓ CONFIRMED
Special mining licence rent per km2 a year	USD 5,000 (TZS 11,300,000)	GN 1 of 2018, Sch. 1 item 7; GN 47 of 2018	✓ CONFIRMED
Capital investment band: ML (up to 10 years); SML (life of ore body)	USD 100,000 to 100,000,000; not less than USD 100,000,000	Mining Commission licence types	✓ CONFIRMED
Government free carried interest in the ML or SML company	Not less than 16%	Mining Act, Cap. 123 R.E. 2023, s.10	✓ CONFIRMED

NOTE

A prospecting licence runs a maximum of nine years: four initial, three on first renewal and two on second renewal. Rent and minimum expenditure rise at each renewal.

SOURCE OF RECORD: MINING COMMISSION; MINING (MINERAL RIGHTS) REGULATIONS 2018, GN 1 OF 2018, FIRST SCHEDULE AS SUBSTITUTED BY GN 47 OF 2018; MINING ACT, CAP. 123 R.E. 2023.

PROCESSING, SMELTING, REFINING AND REGISTRY FEES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Processing licence (10 years); smelting or refining licence (25 years): application	TZS 150,000 (USD 200) each	GN 5 of 2018, reg. 5 and First Schedule	✓ CONFIRMED
Processing, smelting or refining licence: renewal application	TZS 150,000 (USD 200) each	GN 5 of 2018, First Schedule	✓ CONFIRMED
Processing, smelting or refining licence: annual fee	Half the issuance or renewal fee	GN 5 of 2018, reg. 5(2)	✓ CONFIRMED
Transfer of a mineral right other than a PML; transfer of shares in a PML	USD 3,000 (TZS 6,800,000); USD 500 (TZS 1,130,000)	GN 1 of 2018, Sch. 1; GN 47 of 2018	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 100,000
Capital investment band.

LOWEST ON THIS PAGE
USD 1,000
Mining licence.

LINES ON THIS PAGE
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Each read against its source of record.

PROCESSING, SMELTING, REFINING AND REGISTRY FEES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Search in the register, per hour	USD 50 (TZS 130,000)	GN 1 of 2018, Sch. 1; GN 47 of 2018	✓ CONFIRMED
Registration of a document; approval of a document	USD 500; USD 500	GN 1 of 2018, Sch. 1; GN 47 of 2018	✓ CONFIRMED
Suspension certificate: PML; other mineral rights	TZS 50,000; USD 200 (TZS 500,000)	GN 1 of 2018, Sch. 1; GN 741 of 2019	✓ CONFIRMED
Amalgamation of PMLs; certificate of surrender	TZS 200,000; no application fee	GN 741 of 2019; GN 236 of 2019	✓ CONFIRMED

SOURCE OF RECORD: MINING COMMISSION; MINING (MINERAL BENEFICIATION) REGULATIONS 2018, GN 5 OF 2018; GN 1 OF 2018, FIRST SCHEDULE, AS AMENDED BY GN 47 OF 2018, GN 236 AND GN 741 OF 2019.

MINERAL DEALER AND BROKER LICENCES

Dealer and broker licences run twelve months, 1 July to 30 June. Renewal fees equal the licence fees by class.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Mineral dealer: application (non-refundable)	USD 200 (TZS 450,000)	Same as citizen	GN 2 of 2018, Sch. 1 item (a); GN 45 of 2018	✓ CONFIRMED
Dealer licence: gold, metallic minerals, coloured gemstones	USD 1,000 (TZS 2,300,000)	Same as citizen	GN 2 of 2018, Sch. 1 item (c); GN 45 of 2018	✓ CONFIRMED
Dealer licence: diamonds	USD 2,000 (TZS 4,500,000)	Same as citizen	GN 2 of 2018, Sch. 1 item (c); GN 45 of 2018	✓ CONFIRMED
Dealer licence: coal and industrial minerals	USD 500 (TZS 1,200,000)	Same as citizen	GN 2 of 2018, Sch. 1 item (c); GN 45 of 2018	✓ CONFIRMED
Dealer renewal application; renewal fee	USD 100 (TZS 230,000); same as licence fee by class	Same as citizen	GN 2 of 2018, Sch. 1 items (e), (g); GN 45 of 2018	✓ CONFIRMED
Mineral broker: application (non-refundable); licence	TZS 50,000; TZS 200,000	Not open to non-citizens	GN 2 of 2018, Sch. 1 items (b), (d); GN 742 of 2019	✓ CONFIRMED

GOLD DEALER
USD 1,000
Licence fee; application USD 200.

DIAMOND DEALER
USD 2,000
Licence fee, the highest dealer class.

BROKER LICENCE
TZS 200,000
Citizens and local companies only.

MINERAL DEALER AND BROKER LICENCES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Mineral broker: renewal application; renewal	TZS 50,000; TZS 200,000	Not open to non-citizens	GN 2 of 2018, Sch. 1 items (f), (h); GN 742 of 2019	✓ CONFIRMED

NOTE

The dealer's licence-holding company must be at least 25% Tanzanian-held, with up to 75% foreign; the requirement is mandatory. A broker is a Tanzanian aged 18 or over or a local company, may not export, and pays the same fees for building and industrial minerals (GN 418 of 2022).

SOURCE OF RECORD: MINING COMMISSION; MINING (MINERALS AND MINERAL CONCENTRATES TRADING) REGULATIONS 2018, GN 2 OF 2018, FIRST SCHEDULE AS SUBSTITUTED BY GN 45 OF 2018 AND AMENDED BY GN 742 OF 2019.

ROYALTY, INSPECTION FEE AND LEVIES ON MINERAL VALUE

Royalty (mrabaha) is charged on gross value under s.111 of the Mining Act. The inspection fee and HIV Response Levy are collected with it before clearance.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Royalty: metallic minerals (gold, copper, silver, platinum group)	6% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Royalty: rough gemstones and diamonds	6% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Royalty: uranium	5% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Royalty: gold sold at refinery centres or to the Bank of Tanzania	4% of gross value	Cap. 123, s.111(1); Finance Act No. 6 of 2024, s.59	✓ CONFIRMED
Royalty: other minerals, including building materials, industrial minerals, coal	3% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Royalty: coal used as industrial raw material; phosphate or limestone for fertiliser	1% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Royalty: cut and polished gemstones; salt	1% of gross value	Cap. 123 R.E. 2023, s.111(1)	✓ CONFIRMED
Domestic Gold Purchase Programme (gold set aside for BOT): royalty; inspection fee; VAT	4%; 0%; zero-rated	Finance Act No. 6 of 2024, ss.57, 59, 61, 109	✓ CONFIRMED
Inspection fee, before clearance for export or domestic use	1% of gross value	Cap. 123 R.E. 2023, s. 115(3) to (5)	✓ CONFIRMED

GOLD, STANDARD ROUTE
6% of gross value
Royalty on metallic minerals, rough gems and diamonds.

GOLD TO BOT
4%
Royalty, with 0% inspection fee and VAT zero rating.

INSPECTION FEE
1% of gross value
Collected before export or domestic clearance.

ROYALTY, INSPECTION FEE AND LEVIES ON MINERAL VALUE · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
HIV Response Levy, paid with royalty	0.1% of gross value	Cap. 123, s.113A; Finance Act No. 11 of 2025	✓ CONFIRMED
Withholding tax on purchases from PML holders and artisanal miners (final)	2%	Income Tax Act, Cap. 332	✓ CONFIRMED
Council service levy on turnover	0.25% of turnover	Cap. 290, Sch. para. 4(a); Finance Act No. 11 of 2025	✓ CONFIRMED

NOTE

One third of royalty on gold or gemstones is paid in kind to the National Gold and Gemstone Reserve. Refineries, salt producers and sellers of gold to the Bank of Tanzania pay no inspection fee. The HIV levy goes 70% to the AIDS Trust Fund and 30% to the Universal Health Insurance Fund.

SOURCE OF RECORD: MINING COMMISSION; MINING ACT, CAP. 123 R.E. 2023, SS.111, 113A, 115; FINANCE ACT NO. 6 OF 2024; FINANCE ACT NO. 11 OF 2025; TRA, INCOME TAX ACT CAP. 332; COUNCILS, LOCAL GOVERNMENT FINANCE ACT CAP. 290.

MINERAL EXPORT AND IMPORT PERMITS

An export permit is issued only against proof that royalty and inspection fee are paid.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Mineral export permit: application (minerals other than salt)	USD 100 (TZS 230,000)	GN 2 of 2018, Sch. 1 item (i); GN 235 of 2019	✓ CONFIRMED
Salt export permit	TZS 20,000	GN 2 of 2018, Sch. 1; GN 742 of 2019	✓ CONFIRMED
Special export permit: non-resident; tourist; minerals bought at a Gem Trade Fair	USD 2,000 (TZS 4,500,000); USD 250 (TZS 600,000); USD 200 (TZS 500,000)	GN 2 of 2018, Sch. 1 items (i) to (n); GN 45 of 2018	✓ CONFIRMED
Mineral import permit; import for a Gem Trade Fair	USD 300 (TZS 680,000); USD 200 (TZS 500,000)	GN 2 of 2018, Sch. 1 items (i) to (n); GN 45 of 2018	✓ CONFIRMED

SOURCE OF RECORD: MINING COMMISSION; MINING (MINERALS AND MINERAL CONCENTRATES TRADING) REGULATIONS 2018, GN 2 OF 2018, FIRST SCHEDULE, AS AMENDED BY GN 45 OF 2018, GN 235 AND GN 742 OF 2019.

EXPORT PERMIT
USD 100
Per application, minerals other than salt.

NON-RESIDENT PERMIT
USD 2,000
Special export permit.

SALT EXPORT
TZS 20,000
Salt export permit.

PURA UPSTREAM PETROLEUM LEVIES AND FEES

The annual levy runs from 1 January and is paid in four equal quarterly instalments; late payment carries simple interest of 10% a year (reg. 14(2)).

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Annual levy, exploration licence	USD 70,000 a year	Same as citizen	GN 959 of 2019, reg. 5(2)	✓ CONFIRMED
Annual levy, development licence	1% of gas or crude oil gross sales at delivery point	Same as citizen	GN 959 of 2019, reg. 5(2)	✓ CONFIRMED
Annual levy, liquefaction licence	USD 300,000 a year	Same as citizen	GN 959 of 2019, reg. 5(2)	✓ CONFIRMED
Reconnaissance permit application	USD 20,000	Same as citizen	GN 959 of 2019, Schedule	✓ CONFIRMED
Supplier registration, by petroleum-sector turnover band	TZS 250,000 to 5,000,000	USD 10,000 to 100,000	GN 959 of 2019, Schedule	✓ CONFIRMED
Supplier registration renewal, by turnover band	TZS 300,000 to 2,500,000	USD 8,000 to 85,000	GN 959 of 2019, Schedule	✓ CONFIRMED

SOURCE OF RECORD: PETROLEUM UPSTREAM REGULATORY AUTHORITY; PURA (ANNUAL LEVY, FEES AND CHARGES) REGULATIONS 2019, GN 959 OF 2019.

EWURA ELECTRICITY AND ELECTRICAL INSTALLATION LICENCES

Each band reads: application fee; second fee; licence fee, initial or renewal; transfer or modification fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Generation below 1 MW	TZS 100,000; 100,000; 100,000; 100,000	GN 112 of 2022	✓ CONFIRMED
Generation 1 to 10 MW	TZS 100,000; 240,000; 12,000,000; 1,200,000	GN 112 of 2022	✓ CONFIRMED
Generation 11 to 50 MW	TZS 100,000; 480,000; 24,000,000; 3,600,000	GN 112 of 2022	✓ CONFIRMED
Generation above 50 MW	TZS 500,000; 1,200,000; 24,000,000 plus 12,000,000 per 50 MW; 7,230,000	GN 112 of 2022	✓ CONFIRMED
Distribution; supply	Same four fees as generation, band for band	GN 112 of 2022	✓ CONFIRMED

EXPLORATION LEVY
USD 70,000
A year per exploration licence.

LIQUEFACTION LEVY
USD 300,000
A year per liquefaction licence.

FOREIGN SUPPLIER
USD 10,000 to 100,000
Registration by turnover band.

EWURA ELECTRICITY AND ELECTRICAL INSTALLATION LICENCES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Transmission operator; system operator; market operator, each	TZS 500,000; 1,200,000; 50,000,000; 7,230,000	GN 112 of 2022	✓ CONFIRMED
Import or export of electricity: above 33 kV; up to 33 kV	Application TZS 1,200,000; licence 50,000,000 or 20,000,000; transfer 7,230,000	GN 112 of 2022	✓ CONFIRMED
Own-use baseload generation below 1 MW	TZS 100,000; 100,000; 200,000; 100,000	GN 112 of 2022	✓ CONFIRMED
Own-use baseload generation 1 to 10 MW	TZS 100,000; 240,000; 3,000,000; 1,200,000	GN 112 of 2022	✓ CONFIRMED
Own-use baseload generation 11 to 50 MW	TZS 100,000; 480,000; 6,000,000; 3,600,000	GN 112 of 2022	✓ CONFIRMED
Own-use baseload generation above 50 MW	TZS 500,000; 1,200,000; 6,000,000 plus 3,000,000 per 50 MW; 7,230,000	GN 112 of 2022	✓ CONFIRMED
Own-use standby generation: application; licence; transfer	TZS 100,000; 200,000; 100,000	GN 112 of 2022	✓ CONFIRMED
Electrical installation licence, Classes A, B, S1, S2 (5 years)	TZS 130,000	GN 570 of 2025, First Schedule	✓ CONFIRMED
Electrical installation licence, Classes C, D, S3 (5 years)	TZS 50,000	GN 570 of 2025, First Schedule	✓ CONFIRMED
Electrical installation licence copy, all classes	TZS 20,000	GN 570 of 2025, First Schedule	✓ CONFIRMED

NOTE

GN 570 of 2025 revoked GN 113 of 2022 and sets seven installation classes; Class C fell from TZS 130,000 to TZS 50,000.

SOURCE OF RECORD: EWURA; ELECTRICITY (LICENSING AND REGISTRATION FEES) RULES 2022, GN 112 OF 2022; ELECTRICITY (ELECTRICAL INSTALLATION SERVICES) RULES 2025, GN 570 OF 2025.

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TZS 1,200,000

Import or export of electricity.

LOWEST ON THIS PAGE

TZS 20,000

Electrical installation licence copy, all classes.

LINES ON THIS PAGE

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Each read against its source of record.

EWURA PETROLEUM LICENCES

Construction approvals run two years (pipelines and refinery five). Licence lines read application fee plus licence fee.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Construction approval: petrol retail station; kerosene retail	TZS 500,000; 200,000	GN 816 of 2020, First Schedule	✓ CONFIRMED
Construction approval: depot, LPG filling, lube blending, waste oil, bitumen, aviation	TZS 2,000,000 each	GN 816 of 2020, First Schedule	✓ CONFIRMED
Construction approval: marine loading or large consumer installation	TZS 20,000,000	GN 816 of 2020, First Schedule	✓ CONFIRMED
Construction approval: small consumer installation	TZS 2,000,000	GN 816 of 2020, First Schedule	✓ CONFIRMED
Construction approval: pipeline up to 100 km; above 100 km; refinery	TZS 2,000,000; 10,000,000; 20,000,000	GN 816 of 2020, First Schedule	✓ CONFIRMED
Petroleum retail licence (5 years): application; licence; transfer; change of name	TZS 500,000; 1,000,000; 500,000; 200,000	GN 816 of 2020, Second Schedule	✓ CONFIRMED
Township and village retail: construction approval; retail licence (5 years)	Application TZS 50,000, fee nil; TZS 50,000 plus 100,000	GN 816 of 2020, Third Schedule	✓ CONFIRMED
Kerosene retail; lubricant distribution (5 years)	TZS 200,000 plus 500,000; 200,000 plus 1,000,000	GN 816 of 2020	✓ CONFIRMED
Strategic reserve; LPG distribution (5 years; LPG transfer 500,000)	TZS 500,000 plus 1,000,000 each	GN 816 of 2020	✓ CONFIRMED
LPG wholesale (7 years): application; licence; transfer	TZS 2,000,000; 10,000,000; 500,000	GN 816 of 2020	✓ CONFIRMED
Petroleum wholesale; storage (5 years; transfer 5,000,000 each)	TZS 2,000,000 plus 10,000,000; 1,000,000 plus 10,000,000	GN 816 of 2020	✓ CONFIRMED
Bunkering (5 years)	TZS 1,000,000 plus 2,000,000	GN 816 of 2020	✓ CONFIRMED
Bitumen wholesale; lubricant wholesale; petcoke (5 years)	TZS 1,000,000 plus 5,000,000 each	GN 816 of 2020	✓ CONFIRMED
Lubricant blending; waste oil recycling; aviation (5 years)	TZS 2,000,000 plus 10,000,000 each	GN 816 of 2020	✓ CONFIRMED
Consumer installation: large (mining, power, large industry); small	TZS 2,000,000 plus 20,000,000; 500,000 plus 1,000,000	GN 816 of 2020	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 20,000,000
Construction approval.

LOWEST ON THIS PAGE
TZS 50,000
Township and village retail.

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Each read against its source of record.

EWURA PETROLEUM LICENCES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Marine loading or offloading (5 years); pipeline up to 100 km (15 years)	TZS 2,000,000 plus 20,000,000; 1,000,000 plus 10,000,000	GN 816 of 2020	✓ CONFIRMED
Pipeline above 100 km; refinery (15 years each)	TZS 10,000,000 plus 60,000,000; 10,000,000 plus 200,000,000	GN 816 of 2020	✓ CONFIRMED
Petroleum transportation registration	TZS 100,000 a year	GN 816 of 2020	✓ CONFIRMED

NOTE

Transfer fees: marine loading TZS 10,000,000; pipeline up to 100 km 5,000,000, above 100 km 30,000,000; refinery 100,000,000. Petroleum retail ownership is screened separately under GN 487A of 2025.

SOURCE OF RECORD: EWURA; PETROLEUM (LICENSING FEES) RULES 2020, GN 816 OF 2020, FIRST TO THIRD SCHEDULES.

EWURA NATURAL GAS LICENCES (GN 159 OF 2026)

GN 159 of 2026 revoked the 2020 natural gas fee rules from 3 July 2026. A construction approval gives two years to commence; change of name costs TZS 200,000 on every licence.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Construction approval: processing plant	TZS 20,000,000	GN 159 of 2026, Part A	✓ CONFIRMED
Construction approval: transmission pipeline up to 100 km; above 100 km	TZS 5,000,000; 20,000,000	GN 159 of 2026, Part A	✓ CONFIRMED
Construction approval: distribution pipeline up to 10 km; above 10 km	TZS 2,000,000; 10,000,000	GN 159 of 2026, Part A	✓ CONFIRMED
Construction approval: CNG receiving, CNG station, own-use CNG, mini-LNG filling, LCNG	TZS 1,000,000 each	GN 159 of 2026, Part A	✓ CONFIRMED
Construction approval: mini-LNG liquefaction; storage; regasification	TZS 5,000,000; 2,000,000; 5,000,000	GN 159 of 2026, Part A	✓ CONFIRMED
Processing, transmission (20 years); distribution, aggregation (10 years)	Application TZS 2,000,000; licence 10,000,000; transfer 2,500,000	GN 159 of 2026, Part B	✓ CONFIRMED
Natural gas storage (10 years)	Application TZS 1,000,000; licence 5,000,000; transfer 1,000,000	GN 159 of 2026, Part B	✓ CONFIRMED

PROCESSING APPROVAL
TZS 20,000,000
Construction approval for a gas processing plant.

CNG STATION APPROVAL
TZS 1,000,000
Construction approval, each CNG or LCNG facility.

TRANSMISSION LICENCE
10,000,000
TZS licence fee, twenty years.

EWURA NATURAL GAS LICENCES (GN 159 OF 2026) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
CNG supply and filling (own use included), mini-LNG and LCNG filling, regasification	Application TZS 1,000,000; licence 2,000,000 (5 years); transfer 1,000,000	GN 159 of 2026, Part B	✓ CONFIRMED
Mini-LNG supply, own-use supply, storage, cross-border trade (5 years)	Application TZS 1,000,000; licence 5,000,000; transfer 1,000,000	GN 159 of 2026, Part B	✓ CONFIRMED
Mini-LNG liquefaction (10 years)	Application TZS 1,000,000; licence 10,000,000; transfer 1,000,000	GN 159 of 2026, Part B	✓ CONFIRMED

SOURCE OF RECORD: EWURA; PETROLEUM (NATURAL GAS) (LICENSING FEES) RULES 2026, GN 159 OF 2026, PARTS A AND B, REVOKING GN 301 OF 2020.

EWURA LEVY, WATER UTILITIES AND RURAL ENERGY

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
EWURA regulatory levy: electricity, natural gas, water and sanitation	1% of gross operating revenue a year	Cap. 414 R.E. 2023, s.44; GN 420 of 2021	✓ CONFIRMED
EWURA regulatory levy: petroleum	As notified by EWURA, not exceeding 1% of gross operating revenue	Cap. 414 R.E. 2023, s.44; GN 420 of 2021	✓ CONFIRMED
Water supply and sanitation utility licences	Set by GN 944 of 2020	GN 944 of 2020 (Cap. 272)	CONFIRM
Commercial or community borehole registration (3 years, extendable)	Up to TZS 200,000, non-refundable	GN 426 of 2023	✓ CONFIRMED
Rural energy levies	Set under the Rural Energy Act	Rural Energy Act	CONFIRM

NOTE

The EWURA levy is payable within 30 days of a demand note; late payment carries interest of 2% compounded monthly. Own-use boreholes need no registration.

SOURCE OF RECORD: EWURA; EWURA ACT, CAP. 414 R.E. 2023; EWURA (FEES AND LEVIES COLLECTION PROCEDURE) RULES, GN 420 OF 2021; GN 944 OF 2020; GN 426 OF 2023; REA, RURAL ENERGY ACT.

EWURA LEVY

1% of gross operating revenue a year

Electricity, natural gas, water and sanitation.

BOREHOLE REGISTRATION

Up to TZS 200,000

Set by the licensed water authority; valid 3 years.

PETROLEUM LEVY CAP

not exceeding 1%

As notified by EWURA.

WORKED EXAMPLE: GOLD DEALER, FIRST YEAR AND FIRST EXPORT

A company at least 25% Tanzanian-held takes a gold dealer's licence and applies for its first export permit.

Dealer licence application	✓ CONFIRMED	USD 200
Dealer licence: gold class	✓ CONFIRMED	USD 1,000
Mineral export permit application	✓ CONFIRMED	USD 100
Total statutory charges		**USD 1,300**

Excludes royalty of 6%, the 1% inspection fee and the 0.1% HIV Response Levy on the gross value of each consignment, and company, tax and business licence costs covered in other chapters. USD amounts are payable in TZS at the BOT mid-rate.

QUESTIONS READERS ASK

Q Can a foreigner hold a primary mining licence (PML)?

No. PMLs are for citizens only, and small-scale mining is reserved under GN 487A of 2025. A citizen pays TZS 50,000 application and TZS 50,000 preparation, then annual rent of TZS 90,000 per hectare for gold and gemstones or TZS 45,000 for other minerals.

Q What local shareholding does a mineral dealer's licence require?

The licence-holding company must be at least 25% Tanzanian-held; up to 75% may be foreign. The fees are the same for every applicant: USD 200 application, then USD 1,000 for gold, metallic minerals and coloured gemstones, USD 2,000 for diamonds and USD 500 for coal and industrial minerals.

Q What is the royalty rate on gold and gemstones?

6% of gross value on gold, metallic minerals and rough gemstones and diamonds; 4% on gold sold at refinery centres or to the Bank of Tanzania. An inspection fee of 1% and the HIV Response Levy of 0.1% are paid with it (Mining Act Cap. 123 R.E. 2023).

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Bank of Tanzania (BOT)	Bank, microfinance, bureau de change, payment system, e-money and credit reference bureau licences; statutory interest rate	bot.go.tz
Energy and Water Utilities Regulatory Authority (EWURA)	Electricity, petroleum, natural gas and electrical installation licences; regulatory levy	ewura.go.tz
Mining Commission (Tume ya Madini) (Mining Commission)	Prospecting, mining, dealer and broker licences; royalty; inspection fee; mineral export permits	tumemadini.go.tz
Petroleum Upstream Regulatory Authority (PURA)	Upstream petroleum levies, permits and supplier registration	pura.go.tz

WHO PAYS

The applicant or holder pays the Mining Commission; PURA and EWURA bill their own licensees

HOW IT IS PAID

Online bill with a GePG control number (namba ya malipo); USD fees payable in TZS at the BOT mid-rate

WHEN

Rent on grant, then yearly; royalty, inspection fee and HIV levy before export clearance

WHAT DOES A TCRA LICENCE AND DATA REGISTRATION COST?

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TCRA · PDPC · MAELEZO · GN 157 OF 2025, GN 158I OF 2026

THE SHORT ANSWER

A TCRA licence costs from TZS 10,000 plus TZS 50,000 for a Category A online content licence under GN 158i of 2026 to TZS 30,000,000 plus TZS 105,000,000 for a national network facilities licence under GN 157 of 2025, and most network and application classes pay 1% of gross annual turnover a year. PDPC registration of a data controller or processor costs TZS 100,000 to TZS 1,000,000 under GN 449C of 2023.

ONLINE CONTENT (A)

TZS 10,000

Application; initial and annual TZS 50,000 each, GN 158i of 2026.

APP SERVICES, NATIONAL

TZS 30,000,000

Initial fee; TZS 3,000,000 application and 1% of GAT a year.

PDPC REGISTRATION

TZS 100,000

Small controller or processor; TZS 1,000,000 for a large one.

QUESTIONS PEOPLE ASK

Q How much does TCRA charge for an online content (blog, YouTube) licence?

From 1 July 2026, GN 158i of 2026 sets a Category A online content licence at TZS 10,000 to apply, TZS 50,000 initial and TZS 50,000 a year, for three years. Content aggregation costs TZS 20,000 plus TZS 100,000. The amateur Category C is free for one year.

Q How much is a TCRA application services licence for a technology company?

A national application services licence costs TZS 3,000,000 to apply, TZS 30,000,000 initial and TZS 34,500,000 to renew, for five years, plus 1% of gross annual turnover a year under GN 157 of 2025. Regional and district licences cost less.

WHO PAYS

The licensee pays TCRA, the PDPC, MAELEZO or JAB directly

HOW IT IS PAID

TCRA Tanzanite portal and PDPC online portal bills, GePG control number (namba ya malipo), in TZS

WHEN

Annual fees on each licence anniversary; 1% of GAT yearly; PDPC renewal every five years

MORE QUESTIONS PEOPLE ASK

Q How much is data controller or processor registration with the PDPC?

Under GN 449C of 2023 the Personal Data Protection Commission charges TZS 100,000 for a small entity, TZS 200,000 for a medium one and TZS 1,000,000 for a large one. The certificate runs five years; renewal costs TZS 50,000 to 500,000.

Q How much is a radio or television licence, and can foreigners hold one?

Broadcasting is reserved to citizens under GN 487A of 2025. A national commercial radio licence costs TZS 3,200,000 to apply and TZS 25,000,000 initial and a year; national commercial TV TZS 8,000,000 and TZS 32,000,000, plus a TZS 200,000 construction permit.

Q How much is a print media licence or a press card?

MAELEZO licenses a newspaper by share capital under GN 99 of 2024: TZS 500,000, TZS 1,000,000 or TZS 1,500,000. A local journalist's press card from JAB costs TZS 50,000 (student TZS 20,000); a foreign journalist pays USD 500.

BROADCASTING IS RESERVED TO CITIZENS

Radio and television broadcasting is reserved to citizens under GN 487A of 2025. A foreign-owned company cannot hold a commercial, community or educational radio or television licence. Network, application, content aggregation, online content, cybersecurity, postal and courier licences, and PDPC registration, carry the same fees for citizens and foreigners.

NETWORK FACILITIES, NETWORK SERVICES, APPLICATION SERVICES

Each class reads application; initial; renewal; annual. The 1% royalty is on gross annual turnover (GAT) from the licensed service and falls due on each licence anniversary.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Network facilities: international gateway or national (25 years)	Application TZS 30,000,000; initial 105,000,000; renewal 105,000,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Network facilities: regional (25 years)	Application TZS 3,000,000; initial 30,000,000; renewal 51,750,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Network facilities: district (25 years)	Application TZS 300,000; initial 9,000,000; renewal 10,350,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Network services: national (25 years)	Application TZS 7,000,000; initial 105,000,000; renewal 105,000,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED

APP SERVICES, NATIONAL
TZS 30,000,000
Initial fee after a TZS 3,000,000 application.

NATIONAL FACILITIES
105,000,000
TZS initial fee, international gateway or national.

ANNUAL ROYALTY
1% of GAT
Every network and application services class.

NETWORK FACILITIES, NETWORK SERVICES, APPLICATION SERVICES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Network services: regional (10 years)	Application TZS 6,000,000; initial 35,000,000; renewal 35,000,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Network services: district (10 years)	Application TZS 300,000; initial 15,000,000; renewal 17,250,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Application services, national: internet, data, bulk SMS, VoIP, call centre (5 years)	Application TZS 3,000,000; initial TZS 30,000,000; renewal 34,500,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Application services: regional (5 years)	Application TZS 600,000; initial 3,000,000; renewal 3,450,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Application services: district (5 years)	Application TZS 150,000; initial 600,000; renewal 690,000; annual 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED

NOTE

GN 157 of 2025 prices the schedule in TZS and prints 1% of GAT with no minimum royalty. National application services also cover financial services and virtual applications.

SOURCE OF RECORD: TANZANIA COMMUNICATIONS REGULATORY AUTHORITY; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, AMENDING GN 57 OF 2018.

ONLINE CONTENT LICENCES (GN 158I OF 2026)

The online content licence (leseni ya maudhui mtandaoni) is issued on the TCRA Tanzanite portal. GN 158i of 2026 governs online content licensees from 1 July 2026 and displaces the GN 157 item 13 figures.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Online content service, Category A (3 years)	Application TZS 10,000; initial 50,000; renewal 50,000; annual 50,000	GN 158i of 2026, Second Schedule	✓ CONFIRMED
Content aggregation, Category B (3 years)	Application TZS 20,000; initial 100,000; renewal 100,000; annual 100,000	GN 158i of 2026, Second Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 20,000
Content aggregation, Category B.

LOWEST ON THIS PAGE
TZS 10,000
Online content service, Category A.

LINES ON THIS PAGE
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Each read against its source of record.

ONLINE CONTENT LICENCES (GN 158I OF 2026) · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Amateur online media service, Category C (1 year, no renewal)	No fee: application, initial and annual nil	GN 158i of 2026, Second Schedule	✓ CONFIRMED
Online media services, GN 157 item 13 (3 years)	Application TZS 50,000; initial 500,000; renewal 500,000; annual 500,000	GN 157 of 2025, First Schedule, item 13	✓ CONFIRMED
Online content aggregator, GN 157 item 13 (3 years)	Application TZS 100,000; initial 1,000,000; renewal 1,000,000; annual 1,000,000	GN 157 of 2025, First Schedule, item 13	✓ CONFIRMED

NOTE

A Category C holder must apply for Category A or B, or cease, after one year. Providing online content without a licence carries a fine of not less than TZS 5,000,000, imprisonment of not less than twelve months, or both.

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (ONLINE CONTENT) (AMENDMENT) REGULATIONS 2026, GN 158I OF 2026; GN 157 OF 2025, FIRST SCHEDULE.

RADIO AND TELEVISION BROADCASTING LICENCES

Each licence reads application; initial; renewal; annual. Every station also takes a construction permit.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Commercial radio, national (5 years)	TZS 3,200,000; 25,000,000; 4,800,000; 25,000,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Commercial radio, regional (5 years)	TZS 1,600,000; 15,000,000; 3,200,000; 15,000,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Commercial radio, district (5 years)	TZS 1,600,000; 3,200,000; 2,400,000; 3,200,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Community radio (3 years)	TZS 1,600,000; 1,100,000; 800,000; 1,100,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 3,200,000
Commercial radio, national.

LOWEST ON THIS PAGE
TZS 50,000
Online media services, GN 157 item 13.

LINES ON THIS PAGE
7
Each read against its source of record.

RADIO AND TELEVISION BROADCASTING LICENCES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Commercial TV, national (5 years; annual as printed)	TZS 8,000,000; 32,000,000; 9,600,000; 32,200,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Commercial TV, district (5 years)	TZS 3,200,000; 6,400,000; 2,400,000; 6,400,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Community TV (3 years)	TZS 1,600,000; 1,600,000; 1,600,000; 1,600,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Educational TV, national (3 years)	TZS 500,000; 1,000,000; 500,000; 1,000,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Educational TV, regional (3 years)	TZS 500,000; 800,000; 500,000; 800,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Educational radio, national (3 years)	TZS 500,000; 800,000; 500,000; 800,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Educational radio, district (3 years)	TZS 500,000; 500,000; 500,000; 800,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED
Construction permit, each radio or television licence	TZS 200,000	Not open to non-citizens (GN 487A of 2025)	GN 157 of 2025, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, FIRST SCHEDULE; GN 487A OF 2025.

CONTENT AGGREGATION, SATELLITE AND LANDING RIGHTS

Each licence reads application; initial; renewal; annual.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Channel aggregator (network facility licensee and multiplex), national (10 years)	TZS 16,000,000; 160,000,000; 160,000,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 8,000,000
Commercial TV, national.

LOWEST ON THIS PAGE
TZS 200,000
Construction permit, each radio or television licence.

LINES ON THIS PAGE
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Each read against its source of record.

CONTENT AGGREGATION, SATELLITE AND LANDING RIGHTS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cable channel aggregator, national, 5,001+ subscribers (3 years)	TZS 1,600,000; 2,400,000; 2,400,000; 4,000,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Cable channel aggregator, regional, 1,001 to 5,000 subscribers (3 years)	TZS 300,000; 1,600,000; 1,600,000; 1,600,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Cable channel aggregator, district, 10 to 1,000 subscribers (3 years)	TZS 100,000; 400,000; 400,000; 800,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Content services by subscription, national (3 years)	TZS 1,000,000; 5,000,000; 1,000,000; 5,000,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Content services by subscription, regional (3 years)	TZS 160,000; 800,000; 800,000; 1,600,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Content services by subscription, district (3 years)	TZS 80,000; 500,000; 500,000; 800,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Satellite support services, national (10 years)	TZS 2,000,000; 230,000,000; 264,500,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Landing right, submarine cable (15 years)	TZS 3,500,000; 700,000,000; 700,000,000; no annual fee	GN 157 of 2025, First Schedule	✓ CONFIRMED
Satellite landing right: GSO (15 years or lifetime); non-GSO (5 years or lifetime)	TZS 350,000; 17,500,000; 17,500,000	GN 157 of 2025, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, FIRST SCHEDULE.

CYBERSECURITY, CERTIFICATION, POSTAL, COURIER, EQUIPMENT

Each licence reads application; initial; renewal; annual.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cybersecurity services (5 years)	TZS 175,000; 3,500,000; 3,500,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Electronic certification: certification authority (15 years)	TZS 400,000; 4,000,000; 4,000,000; 1% of GAT	GN 133 of 2025, Second Schedule	✓ CONFIRMED
Electronic certification: registration authority (5 years)	TZS 100,000; 1,000,000; 1,000,000; 1% of GAT	GN 133 of 2025, Second Schedule	✓ CONFIRMED
Public postal licensee (25 years)	TZS 2,300,000; 20,000,000; 20,000,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 3,500,000
Landing right, submarine cable.

LOWEST ON THIS PAGE
TZS 80,000
Content services by subscription, district.

LINES ON THIS PAGE
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Each read against its source of record.

CYBERSECURITY, CERTIFICATION, POSTAL, COURIER, EQUIPMENT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
International courier (5 years)	TZS 170,000; 18,000,000; 18,000,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Domestic courier (3 years)	TZS 50,000; 1,200,000; 1,200,000; 1,200,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Equipment installation and maintenance, Class A (3 years)	TZS 100,000; 2,300,000; 2,300,000; 1% of GAT	GN 157 of 2025, First Schedule	✓ CONFIRMED
Equipment installation and maintenance, Class B (1 year)	TZS 20,000; 50,000; 50,000; no royalty	GN 157 of 2025, First Schedule	✓ CONFIRMED
Equipment importation (3 years)	TZS 50,000; 2,300,000; 2,300,000; 2,300,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Equipment distribution, wholesale (3 years)	TZS 50,000; 1,500,000; 1,500,000; 1,500,000	GN 157 of 2025, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: TCRA; GN 157 OF 2025, FIRST SCHEDULE; ELECTRONIC TRANSACTIONS (CERTIFICATION SERVICES) REGULATIONS 2025, GN 133 OF 2025, SECOND SCHEDULE.

TYPE APPROVAL AND NUMBERING

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Type approval: terminal equipment (phones, modems, PCs, smart TVs, set-top boxes, VSAT)	Application TZS 30,000; approval 150,000 per model	GN 157 of 2025, First Schedule	✓ CONFIRMED
Type approval: PABX up to 50 extensions; 51 and above	Application TZS 30,000; approval 300,000 or 900,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Type approval: base stations, microwave radios, active antenna; core switching	Application TZS 30,000; approval 3,000,000 each	GN 157 of 2025, First Schedule	✓ CONFIRMED
Type approval: broadcasting transmitters and STL radio	Application TZS 30,000; approval 150,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Network prefix (NDC/MNDC), SPC, ISPC, MNIC, SIM header, DNIC, corporate access number	Application TZS 29,000; registration 5,800,000; annual maintenance 5,800,000, each	GN 157 of 2025, First Schedule	✓ CONFIRMED
Subscriber numbers	TZS 580 per number a year	GN 157 of 2025, First Schedule	✓ CONFIRMED

HANDSET OR MODEM MODEL

150,000

TZS type approval per model after TZS 30,000 application.

SUBSCRIBER NUMBER

TZS 580

Per number a year.

USSD SHORT CODE

5,800,000

TZS registration; TZS 7,250,000 a year.

TYPE APPROVAL AND NUMBERING · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Carrier selection codes	Application TZS 29,000; registration 29,000,000; annual 14,500,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Premium rate and special or fixed rate number blocks	Application TZS 29,000; registration 5,800,000; annual 14,500,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Single premium or special number	Application TZS 29,000; registration 2,900,000; annual 5,800,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
USSD short code	Application TZS 29,000; registration 5,800,000; annual 7,250,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
VAS/SMS short code, Gold; Silver; Bronze; Ordinary (annual 7,250,000 each)	Application TZS 29,000; registration 11,600,000; 8,700,000; 5,800,000; 4,350,000	GN 157 of 2025, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, FIRST SCHEDULE.

SPECTRUM, TRANSMITTER AND RADIO STATION FEES

Frequency fees are charged per 1 MHz a year for a 10-year assignment; transmitter fees per transmitter or channel a year.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Spectrum per MHz: Band A (450 to 2100 MHz); B (2300, 2500 MHz); C (3.3 to 4.9 GHz)	TZS 90,000,000; 30,000,000; 15,000,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Spectrum per MHz: D (5 to 11 GHz); E (13 to 23 GHz); F (28, 32, 38 GHz); G (70, 80 GHz)	TZS 3,000,000; 2,250,000; 1,035,000; 150,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Repeaters, BTS, transmission links, per station a year (10 years)	TZS 210,000 (first 3,000 stations); 105,000 above 3,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Radio broadcasting transmitter a year: city; municipal or town; district; township	TZS 2,300,000; 1,610,000; 1,150,000; 460,000	GN 157 of 2025, First Schedule	✓ CONFIRMED

BAND A SPECTRUM
90,000,000
TZS per 1 MHz a year, 450 to 2100 MHz.

BASE STATION
TZS 210,000
Per station a year for the first 3,000.

CITY RADIO TRANSMITTER
2,300,000
TZS per transmitter a year.

SPECTRUM, TRANSMITTER AND RADIO STATION FEES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
DTT subscription transmitter per channel a year: city or town; district; township	TZS 1,150,000; 690,000; 276,000; free-to-air DTT exempt	GN 157 of 2025, First Schedule	✓ CONFIRMED
Radio studio-transmitter link a year: city or town; district or township	TZS 160,000; 80,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
TV studio-transmitter link a year: city or town; district or township; gap filler	TZS 1,120,000; 560,000; 100,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Radio station, 1 year: amateur; experimental and novice; aircraft	Application TZS 30,000; licence 60,000; 30,000; 150,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Radio station, 1 year: VHF/UHF repeater; HF cross-border; wireless data link	Application TZS 30,000; licence 300,000; 360,000; 210,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
HF fixed or mobile network, 1 year: 2 to 5 sets; 6 to 10; 11 to 20; 21 to 50	Application TZS 30,000; licence 600,000; 1,200,000; 2,400,000; 6,000,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
HF fixed or mobile network above 50 sets	TZS 6,000,000 plus 105,000 per extra set	GN 157 of 2025, First Schedule	✓ CONFIRMED
VHF/UHF single frequency, 1 year (application TZS 30,000)	TZS 900,000 (2 to 5 sets) to 30,000,000 (201 to 300 sets); then 90,000 per extra set	GN 157 of 2025, First Schedule	✓ CONFIRMED
VHF/UHF pair frequencies, 1 year (application TZS 30,000)	TZS 1,050,000 to 31,500,000; then 90,000 per extra set	GN 157 of 2025, First Schedule	✓ CONFIRMED
Satellite phone (GMPCS) registration; ESIM (1 year); SNG (1 year)	Application TZS 30,000; registration 300,000; 210,000; 210,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Ship station (open or closed registration); coast station (3 years)	Application TZS 87,500; initial 875,000; renewal 875,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
GMDSS seafarer certificate (5 years)	Application TZS 45,000; renewal 45,000	GN 157 of 2025, First Schedule	✓ CONFIRMED

NOTE

Broadcast transmitter and studio-transmitter link fees attach to broadcasting licences, which GN 487A of 2025 reserves to citizens.

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, FIRST SCHEDULE.

HIGHEST ON THIS PAGE

TZS 6,000,000

HF fixed or mobile network above 50 sets.

LOWEST ON THIS PAGE

TZS 30,000

Radio station, 1 year.

LINES ON THIS PAGE

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Each read against its source of record.

CHANGE OF NAME, SHAREHOLDING AND TRANSFER

NF, NS and AS mean network facilities, network services and application services licences.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Change of name: NF, NS and AS licences; content (except cable, online); other licences	TZS 3,000,000; 600,000; 600,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Change of shareholding: NF, NS and AS licences; content (except cable, online); other	TZS 4,500,000; 1,500,000; 600,000	GN 157 of 2025, First Schedule	✓ CONFIRMED
Transfer of licence	1% of the sale price	GN 157 of 2025, First Schedule	✓ CONFIRMED

SOURCE OF RECORD: TCRA; ELECTRONIC AND POSTAL COMMUNICATIONS (LICENSING) (AMENDMENT) REGULATIONS 2025, GN 157 OF 2025, FIRST SCHEDULE.

PDPC DATA CONTROLLER AND PROCESSOR REGISTRATION

Personal data protection (ulinzi wa taarifa binafsi) registration reaches foreign operators with no Tanzanian office. The certificate runs five years; renewal is filed within three months before expiry.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Registration: small (1 to 49 staff, revenue under TZS 100m)	TZS 100,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED
Registration: medium (50 to 99 staff, revenue TZS 100m to 500m)	TZS 200,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED
Registration: large (100+ staff, revenue above TZS 500m)	TZS 1,000,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED
Renewal of the 5-year certificate: small; medium; large	TZS 50,000; 150,000; 500,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED
Non-commercial and religious bodies: registration; renewal	TZS 100,000; 50,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED
Public institutions: registration; renewal	TZS 100,000 to 500,000; 50,000 to 300,000	GN 449C of 2023, Second Schedule	✓ CONFIRMED

SOURCE OF RECORD: PERSONAL DATA PROTECTION COMMISSION; PERSONAL DATA PROTECTION ACT, CAP. 44; PERSONAL DATA PROTECTION (PERSONAL DATA COLLECTION AND PROCESSING) REGULATIONS 2023, GN 449C OF 2023.

CHANGE OF NAME
TZS 3,000,000
Network or application services licence.

CHANGE OF SHAREHOLDING
TZS 4,500,000
Network or application services licence.

LICENCE TRANSFER
1% of the sale price
Any TCRA licence.

PRINT MEDIA, PRESS CARDS AND .TZ DOMAINS

MAELEZO licenses newspapers by share-capital category under GN 99 of 2024; the Journalists Accreditation Board (JAB) issues the press card through its TAI HABARI system.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Print media licence, Category A (share capital up to TZS 10m, 1 year): licence; renewal	TZS 500,000; 500,000	Same as citizen	GN 99 of 2024, reg. 7A and First Schedule	✓ CONFIRMED
Category B (TZS 10m to 100m, 2 years): licence; annual; renewal	TZS 1,000,000; 300,000; 1,000,000	Same as citizen	GN 99 of 2024, reg. 7A and First Schedule	✓ CONFIRMED
Category C (above TZS 100m, 5 years): licence; annual; renewal	TZS 1,500,000; 500,000; 1,500,000	Same as citizen	GN 99 of 2024, reg. 7A and First Schedule	✓ CONFIRMED
Print media importation licence, a year	TZS 1,000,000	Same as citizen	GN 99 of 2024, First Schedule	✓ CONFIRMED
Minimum licensing bond; perusal and search	TZS 100,000,000; TZS 20,000	Same as citizen	GN 99 of 2024, First Schedule	✓ CONFIRMED
Press card (kitambulisho cha mwandishi wa habari): accreditation; student; replacement	TZS 50,000; 20,000; 50,000	USD 500; renewal or replacement USD 100	GN 99 of 2024, First Schedule	✓ CONFIRMED
.tz domain name registration	Retail price set by the accredited .tz registrar	Same as citizen	tzNIC registry	CONFIRM

NOTE

Transfer of a print media licence costs TZS 300,000 (Category A) or 1,000,000 (B and C); change of particulars 100,000 (A and B) or 300,000 (C).

SOURCE OF RECORD: DIRECTOR OF INFORMATION SERVICES (MAELEZO) AND JAB; MEDIA SERVICES ACT, CAP. 229 R.E. 2023; MEDIA SERVICES (AMENDMENT) REGULATIONS 2024, GN 99 OF 2024; TZNIC.

NEWSPAPER, CATEGORY B
TZS 1,000,000
Licence plus TZS 300,000 a year.

LOCAL PRESS CARD
TZS 50,000
JAB accreditation; student TZS 20,000.

FOREIGN JOURNALIST
USD 500
Accreditation; renewal USD 100.

WORKED EXAMPLE: NATIONAL TECHNOLOGY PLATFORM

A company offering internet and data services nationwide takes a TCRA application services licence and registers as a small data controller.

TCRA application services, national: application	✓ CONFIRMED	TZS 3,000,000
TCRA application services, national: initial fee	✓ CONFIRMED	TZS 30,000,000
PDPC registration, small data controller	✓ CONFIRMED	TZS 100,000
Total statutory charges		**TZS 33,100,000**

Excludes the 1% of gross annual turnover royalty due on each licence anniversary, type approval of equipment, and company, tax and business licence costs covered in other chapters.

QUESTIONS READERS ASK

Q How much is PDPC data controller registration?

TZS 100,000 for a small entity (1 to 49 staff), TZS 200,000 for a medium one and TZS 1,000,000 for a large one, paid once for a 5-year certificate. Renewal costs TZS 50,000, 150,000 and 500,000 (Personal Data Protection Act Cap. 44).

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Journalists Accreditation Board (JAB)	Press cards for local and foreign journalists	JAB TAI HABARI (jab.go.tz)
Director of Information Services (MAELEZO)	Print media licences and importation licences	maelezo.go.tz
Personal Data Protection Commission (PDPC)	Data controller and data processor registration	pdpc.go.tz
Tanzania Communications Regulatory Authority (TCRA)	Network, application, content, broadcasting, postal, numbering and frequency licences; type approval	tcra.go.tz
Tanzania Network Information Centre (tzNIC)	.tz domain names	tznic.or.tz

WHO PAYS
The licensee pays TCRA, the PDPC, MAELEZO or JAB directly

HOW IT IS PAID
TCRA Tanzanite portal and PDPC online portal bills, GePG control number (namba ya malipo), in TZS

WHEN
Annual fees on each licence anniversary; 1% of GAT yearly; PDPC renewal every five years

WHAT DO HEALTH AND EDUCATION REGULATORS CHARGE?

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TMDA · GN 686 OF 2021; TCU · CAP. 346 R.E. 2023

THE SHORT ANSWER

TMDA charges TZS 1,000,000 to register a medicine made in Tanzania and USD 2,000 for an imported one (USD 3,000 biological), plus USD 300 a year retention, under GN 686 of 2021. TCU charges TZS 100,000 to recognise a foreign bachelor's degree and TZS 150,000 for a postgraduate award. NECTA registers private candidates for CSEE and ACSEE at TZS 50,000, or TZS 65,000 in the late window.

IMPORTED MEDICINE	FOREIGN DEGREE	NECTA CSEE, ACSEE
USD 2,000	**TZS 100,000**	**TZS 50,000**
TMDA registration, non-biological; biological USD 3,000.	TCU recognition to bachelor level; postgraduate TZS 150,000.	Private candidate registration; TZS 65,000 in the late window.

QUESTIONS PEOPLE ASK

Q How much does TCU charge to recognise a foreign degree?

TCU charges TZS 100,000 to recognise a foreign certificate, diploma or bachelor's degree and TZS 150,000 for a postgraduate certificate or diploma, master's or PhD. An appeal costs the same amount. GPA computation is a separate TZS 100,000.

Q How much is the NECTA private candidate fee in 2026?

NECTA charges private candidates (watahiniwa wa kujitegemea) TZS 50,000 for CSEE and ACSEE and TZS 10,000 for FTNA. The late window costs TZS 65,000 and TZS 15,000. ACSEE May 2027 registration runs 1 July to 30 September 2026, late to 31 October 2026.

WHO PAYS	HOW IT IS PAID	WHEN
Student, practitioner, applicant or licensee	GePG control number (namba ya malipo) from each regulator's portal; TZS, or USD where the schedule prints USD	Retention and licences renew yearly; TMDA adds 15% for late payment

MORE QUESTIONS PEOPLE ASK

Q How much does TMDA charge to register a medicine or medical device?

Under GN 686 of 2021 a locally made medicine costs TZS 1,000,000 and an imported one USD 2,000 (biological USD 3,000), with USD 300 a year retention. Imported Class B, C and D devices cost USD 2,500 each; local devices TZS 50,000 to 500,000.

Q How much is pharmacy premises registration?

The Pharmacy Council charges TZS 450,000 for a new retail pharmacy and TZS 1,050,000 for a wholesale pharmacy, each covering premises, business permit and professional fee. Location inspection is TZS 100,000. Annual renewal is TZS 400,000 retail and TZS 850,000 wholesale.

Q How much does TCU charge to register a private university?

TCU charges TZS 5,000,000 for a local investor's application to establish a university and USD 5,000 for a foreign investor. Each university then pays TZS 5,000,000 a year, TZS 20,000 per enrolled student a year and TZS 2,500,000 to lodge its charter.

Q How much does it cost to register a private hospital or clinic?

The Private Hospitals Advisory Board (PHAB) under the Ministry of Health registers private hospitals and clinics under Cap. 151 through the Health Facility Registry and publishes no registration fee. A private laboratory pays the Private Health Laboratories Board TZS 30,000 to 80,000.

WHAT STUDENTS AND GRADUATES PAY: TCU, NECTA, NACTVET

TCU charges for recognising foreign awards and for overseas-study clearance. NECTA charges private candidates by examination and registration window.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
TCU recognition of a foreign certificate, diploma or bachelor's degree (appeal: same)	TZS 100,000	TCU Fees and Charges schedule, item 10	✓ CONFIRMED
TCU recognition of a postgraduate certificate or diploma, master's or PhD (appeal: same)	TZS 150,000	TCU Fees and Charges schedule, item 11	✓ CONFIRMED
TCU Grade Point Average (GPA) computation	TZS 100,000	TCU Fees and Charges schedule, item 12	✓ CONFIRMED
TCU certificate of no objection for admission to an overseas university	TZS 50,000	TCU Fees and Charges schedule, item 9	✓ CONFIRMED
NECTA CSEE 2026 private candidate: 1 Jan to 28 Feb 2026; late 1 to 31 Mar 2026	TZS 50,000 on time; TZS 65,000 late	NECTA public notice, 2 Jan 2026	✓ CONFIRMED
NECTA FTNA 2026 private candidate: on time; late	TZS 10,000 on time; TZS 15,000 late	NECTA public notice, 2 Jan 2026	✓ CONFIRMED
NECTA ACSEE May 2027 private candidate: 1 Jul to 30 Sep 2026; late 1 to 31 Oct 2026	TZS 50,000 on time; TZS 65,000 late	NECTA public notice, 16 Jul 2026	✓ CONFIRMED

POSTGRADUATE AWARD
TZS 150,000
TCU recognition of a master's, PhD or postgraduate diploma.

ACSEE LATE
TZS 65,000
1 to 31 October 2026; fee plus penalty.

FTNA PRIVATE
TZS 10,000
Form Two national assessment, on-time window.

WHAT STUDENTS AND GRADUATES PAY: TCU, NECTA, NACTVET · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
NACTVET charge to students, Admission Guidebook 2026/2027	No NACTVET charge; institution tuition TZS 60,000 to 5,000,000 a year	NACTVET Admission Guidebook 2026/2027	✓ CONFIRMED

NOTE

NECTA accepts no ACSEE May 2027 registration after 31 October 2026. The late amounts are the fee plus penalty. NECTA fees are paid by bank control number. The NACTVET guidebook prints tuition in TZS only, with no foreign-student column.

SOURCE OF RECORD: TCU FEES AND CHARGES SCHEDULE (JULY 2024), UNIVERSITIES ACT CAP. 346 R.E. 2023 S.5(1)(G); NECTA NOTICES OF 2 JAN 2026 AND 16 JUL 2026; NACTVET ADMISSION GUIDEBOOK 2026/2027.

TMDA: REGISTERING MEDICINES, DEVICES AND DIAGNOSTICS

TMDA prices by product origin: domestic manufacture in TZS, imported products in USD.
Every registered product pays annual retention to stay on the register.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Medicine registration, new or renewal, domestic manufacture (human or veterinary)	TZS 1,000,000	GN 686 of 2021, First Sch. item 1	✓ CONFIRMED
Medicine registration, new or renewal, imported: non-biological; biological	USD 2,000; USD 3,000	GN 686 of 2021, First Sch. items 4, 5	✓ CONFIRMED
Medicine annual retention, imported (none printed for domestic medicines)	USD 300 a year	GN 686 of 2021, First Sch. item 6	✓ CONFIRMED
Annual retention duty on every registered product	Payable each year to stay on the register	Cap. 219 R.E. 2023, s. 55(b)	✓ CONFIRMED
Medicine variation, domestic: major; minor	TZS 200,000; TZS 100,000	GN 686 of 2021, First Sch. items 2, 3	✓ CONFIRMED
Medicine variation, imported: major; minor	USD 1,000; USD 300	GN 686 of 2021, First Sch. items 7, 8	✓ CONFIRMED
Pricing application, innovator product, new or renewal	USD 200	GN 686 of 2021, First Sch. item 10	✓ CONFIRMED
Medical device, domestic: Class A notified; Class A registrable; Class B; C; D	TZS 50,000; 100,000; 200,000; 500,000; 500,000	GN 686 of 2021, First Sch. items 11 to 27	✓ CONFIRMED
Medical device, imported: Class A notification; Class A registrable; Class B, C or D each	USD 100; USD 500; USD 2,500	GN 686 of 2021, First Sch. items 11 to 27	✓ CONFIRMED

LOCAL MEDICINE
TZS 1,000,000
New or renewal registration, domestic manufacture.

RETENTION
USD 300 a year
Imported medicine, to stay on the register.

CLINICAL TRIAL
USD 3,000
Application; fast track costs double.

TMDA: REGISTERING MEDICINES, DEVICES AND DIAGNOSTICS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Medical device retention, imported: registered; notified	USD 200; USD 50 a year	GN 686 of 2021, First Sch. item 26	✓ CONFIRMED
Diagnostic (IVD), imported: Class A notification; Class A; Class B; Class C; Class D	USD 100; 300; 1,000; 1,500; 2,000	GN 686 of 2021, First Sch. items 28 to 43	✓ CONFIRMED
Diagnostic retention, imported: registered; notified. Domestic diagnostics: device rates	USD 200; USD 50 a year; domestic TZS 50,000 to 500,000	GN 686 of 2021, First Sch. item 42	✓ CONFIRMED
Promotional material evaluation: domestic (abbreviated advert); foreign (abbreviated)	TZS 100,000 (50,000); USD 100 (50)	GN 686 of 2021, First Sch. items 76 to 79	✓ CONFIRMED
Clinical trial: application; major amendment; minor amendment	USD 3,000; USD 500; USD 300	GN 686 of 2021, First Sch. items 65 to 68	✓ CONFIRMED

NOTE

Fast-track evaluation of a medicine or a clinical trial application costs double the fee. Promotional material without medical claims is not charged (reg. 9(2)). Food and cosmetics moved from TMDA to TBS; their fees sit with TBS.

SOURCE OF RECORD: TMDA; TANZANIA MEDICINES AND MEDICAL DEVICES (FEES AND CHARGES) REGULATIONS 2021, GN 686 OF 2021, FIRST SCHEDULE; CAP. 219 R.E. 2023.

TMDA: PREMISES, IMPORT PERMITS, GMP AND LATE PAYMENT

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Manufacturer premises (medicines, devices, diagnostics, gases): large; medium; small	TZS 700,000; TZS 500,000; TZS 300,000	GN 686 of 2021, First Sch. items 83 to 85	✓ CONFIRMED
Premises: pharmaceutical importer; importing warehouse; device or diagnostic warehouse	TZS 300,000 each	GN 686 of 2021, First Sch. items 94 to 97	✓ CONFIRMED
Premises: retail medical device outlet	TZS 100,000	GN 686 of 2021, First Sch. item 98	✓ CONFIRMED
Import permit: medicines, devices, diagnostics, antiseptics, laboratory equipment	2% of FOB	GN 686 of 2021, First Sch. items 102 to 104	✓ CONFIRMED
Import permit: donations; accessories and spare parts	0.25% of FOB; 0.50% of FOB	GN 686 of 2021, First Sch. items 105 to 107	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 700,000
Manufacturer premises.

LOWEST ON THIS PAGE
TZS 100,000
Promotional material evaluation.

LINES ON THIS PAGE
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Each read against its source of record.

TMDA: PREMISES, IMPORT PERMITS, GMP AND LATE PAYMENT · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Foreign GMP inspection, per manufacturing block (up to 25% more per extra line or block)	USD 4,000 EA; 4,500 SADC; 5,000 rest of Africa; 6,000 Asia; 6,500 Europe; 7,500 Americas, Australia, NZ	GN 686 of 2021, items 69 to 75; reg. 8(2)	✓ CONFIRMED
Late payment of any TMDA fee or charge	15% of the amount payable	GN 686 of 2021, reg. 4(7)	✓ CONFIRMED

SOURCE OF RECORD: TMDA; TANZANIA MEDICINES AND MEDICAL DEVICES (FEES AND CHARGES) REGULATIONS 2021, GN 686 OF 2021, FIRST SCHEDULE AND REG. 4(7).

PRACTITIONERS: MCT, PHARMACY COUNCIL, NURSING COUNCIL

The Medical Council of Tanganyika prices foreign practitioners in USD. The Pharmacy Council charges one rate regardless of nationality.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
MCT provisional (internship) registration application	TZS 40,000	USD 100	MCT provisional registration notice	✓ CONFIRMED
MCT application: full registration; enrolment (diploma)	TZS 150,000; TZS 75,000	Limited registration applies	MCT registration pages	✓ CONFIRMED
MCT limited registration, foreign: 1 to 10 days; 10 days to 3 months; 3 months to 1 year	Not applicable	USD 200; USD 300; USD 500	MCT limited registration page	✓ CONFIRMED
MCT practising licence, January to December	TZS 150,000	USD 300	MCT licensing pages	✓ CONFIRMED
MCT licence renewal, January to March: registered; enrolled; enlisted	TZS 100,000; 75,000; 50,000	USD 250	MCT licensing pages	✓ CONFIRMED
MCT retention, non-practising: registered; enrolled; enlisted	TZS 100,000; 50,000; 30,000	USD 150	MCT retention page	✓ CONFIRMED
Pharmacy Council provisional registration	TZS 175,000	Same as citizen	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Pharmacist registration; annual retention	TZS 330,000; TZS 165,000 a year	Same as citizen	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Pharmaceutical technician enrolment; assistant enlisting (annual retention)	TZS 110,000 (66,000); TZS 66,000 (44,000)	Same as citizen	Pharmacy Council fee schedule 2025	✓ CONFIRMED

FOREIGN DOCTOR, 1 YEAR
USD 500
MCT limited registration, 3 months to 1 year.

PHARMACIST
TZS 330,000
Registration; retention TZS 165,000 a year.

INTERNSHIP
TZS 40,000
MCT provisional registration, Tanzanian applicant.

PRACTITIONERS: MCT, PHARMACY COUNCIL, NURSING COUNCIL · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Nursing and Midwifery Council: registration, licence renewal, foreign temporary licence	No amount published	No amount published	Nursing and Midwifery Act; TNMC licensure page	✓ CONFIRMED

NOTE

MCT limited registration requires TCU verification of the degree and a good-standing certificate under 6 months old. MCT renewal requires 20 CPD points. Pharmacy Council retention paid after 15 January attracts a 25% penalty. TNMC takes payment through GePG on tnmcis.tnmc.go.tz.

SOURCE OF RECORD: MEDICAL COUNCIL OF TANGANYIKA REGISTRATION AND LICENSING PAGES; PHARMACY COUNCIL, FEES PAYABLE TO THE COUNCIL (2025); TANZANIA NURSING AND MIDWIFERY COUNCIL LICENSURE PAGE.

PHARMACIES, LABORATORIES AND PRIVATE HEALTH FACILITIES

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Retail pharmacy: premises 150,000, business permit 100,000, professional fee 200,000	TZS 450,000	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Wholesale pharmacy: premises 400,000, business permit 150,000, professional fee 500,000	TZS 1,050,000	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Retail plus wholesale pharmacy; pharmacy location inspection	TZS 2,200,000; TZS 100,000	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Business permit renewal: retail; wholesale; retail plus wholesale (with professional fee)	TZS 400,000; TZS 850,000; TZS 1,250,000	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Pharmaceutical warehouse; ADDO; ADDO restricted wholesale (renewal)	TZS 380,000 (100,000); 60,000 (40,000); 250,000 (200,000)	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Change of pharmacy name or ownership	TZS 100,000	Pharmacy Council fee schedule 2025	✓ CONFIRMED
Private health lab: application; Group C; B2; B1; A single purpose; A multipurpose	TZS 5,000; 30,000; 40,000; 50,000; 50,000; 80,000	GN 399 of 1998, Third Sch.; Cap. 136 s.6(3)	✓ CONFIRMED
Lab attached to a private dispensary, health centre or hospital; re-registration check	Nil; TZS 15,000 to 40,000	GN 399 of 1998, Third Schedule	✓ CONFIRMED

RETAIL PHARMACY
TZS 450,000
New registration, all three components.

WHOLESALE PHARMACY
TZS 1,050,000
New registration; renewal TZS 850,000.

LAB APPLICATION
TZS 5,000
Private health laboratory; registration TZS 30,000 to 80,000.

PHARMACIES, LABORATORIES AND PRIVATE HEALTH FACILITIES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Private hospital, clinic or health facility registration (PHAB, Health Facility Registry)	No amount published	Private Hospitals (Regulation) Act, Cap. 151	✓ CONFIRMED

NOTE

The professional fee is not payable where the owner is a pharmacist, pharmaceutical technician or assistant. The pharmacy premises certificate is valid 5 years (GN 269 of 2020). Business permit renewal paid after 31 July attracts a 25% penalty.

SOURCE OF RECORD: PHARMACY COUNCIL, FEES PAYABLE TO THE COUNCIL (2025); PRIVATE HEALTH LABORATORIES BOARD, GN 399 OF 1998, THIRD SCHEDULE; MINISTRY OF HEALTH, PRIVATE HOSPITALS ADVISORY BOARD (PHAB).

GOVERNMENT CHEMIST: LABORATORIES, ANALYSIS AND CHEMICALS

GCLA registers forensic and testing laboratories in USD and registers every industrial and consumer chemical stakeholder under GN 820 of 2020.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Laboratory registration or re-registration; human DNA database access; inspection	USD 250; USD 200; USD 200 (or TZS equivalent)	GN 212 of 2017, Eighth Sch. items 1 to 3	✓ CONFIRMED
Supervising disposal of samples, exhibits or chemicals; training and outreach	USD 300; USD 150 per person per day	GN 212 of 2017, Eighth Sch. items 4, 5	✓ CONFIRMED
Analysis: DNA profiling (genetic analyzer); GC-MS/MS or LC-MS/MS; physical examination	TZS 212,000 per sample; 265,000; 21,200 to 53,000	GCLA Price List GCLA/P/7 v6 (22 Aug 2025)	✓ CONFIRMED
Chemical registration and renewal, per chemical: capital above TZS 5m; small scale	TZS 40,000; TZS 10,000	GN 820 of 2020, Fourth Schedule	✓ CONFIRMED
Chemical certificate holder; chemical premises: large; small scale	TZS 200,000 / 50,000 each	GN 820 of 2020, Fourth Schedule	✓ CONFIRMED
Chemical import permit; export permit (whichever is greater); express permit	0.5% of FOB or USD 20; 0.25% of FOB or USD 10; USD 100	GN 820 of 2020, Fourth Schedule	✓ CONFIRMED
Annual maintenance: large mining company; hazardous chemicals transporter; waste disposal	USD 1,000 a year each	GN 820 of 2020, Fourth Sch. items 1.2 to 1.4	✓ CONFIRMED
Annual maintenance: large distributor, user, producer; transporter; medium; consultancy	USD 500; USD 500; USD 250; USD 250 a year	GN 820 of 2020, Fourth Sch. items 1.2 to 1.4	✓ CONFIRMED

CHEMICAL IMPORT
0.5% of FOB
Or USD 20, whichever is greater.

LAB REGISTRATION
USD 250
Registration or re-registration with GCLA.

DNA PROFILE
TZS 212,000
Per sample, genetic analyzer.

GOVERNMENT CHEMIST: LABORATORIES, ANALYSIS AND CHEMICALS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Chemical premises inspection: medium; large	TZS 300,000; TZS 500,000 per inspection	GN 820 of 2020, Fourth Sch. item 2.0	✓ CONFIRMED

NOTE

Students from accredited institutions pay 75% of the GCLA analysis cost. A provisional chemical certificate runs 2 years and a full certificate 5 years; renewal is lodged 3 months before expiry.

SOURCE OF RECORD: GOVERNMENT CHEMIST LABORATORY AUTHORITY; GCLA REGULATIONS 2017, GN 212 OF 2017, EIGHTH SCHEDULE; INDUSTRIAL AND CONSUMER CHEMICALS (MANAGEMENT AND CONTROL) REGULATIONS 2020, GN 820 OF 2020, FOURTH SCHEDULE; GCLA PRICE LIST V6.

UNIVERSITIES, COLLEGES AND SCHOOLS

TCU is the only education regulator that prices a foreign investor separately, at USD 5,000 for a university establishment application.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Application to establish a university institution	TZS 5,000,000	USD 5,000	TCU Fees and Charges schedule, item 1	✓ CONFIRMED
Annual institutional fee, each university	TZS 5,000,000 a year	Same as citizen	TCU Fees and Charges schedule, item 2	✓ CONFIRMED
Lodging of charter and review of an approved charter	TZS 2,500,000	Same as citizen	TCU Fees and Charges schedule, item 3	✓ CONFIRMED
Technical evaluation; programme validation or accreditation	Actual cost plus 30% administration, paid upfront	Same as citizen	TCU Fees and Charges schedule, items 4, 5	✓ CONFIRMED
Quality assurance fee, per enrolled student	TZS 20,000 a year	Same as citizen	TCU Fees and Charges schedule, item 6	✓ CONFIRMED
Overseas student recruitment agency: establishment; annual subscription	TZS 3,000,000; TZS 2,500,000 a year	Same as citizen	TCU Fees and Charges schedule, items 7, 8	✓ CONFIRMED
University education promotion: permission; administrative fee; exhibition	TZS 3,000,000; 2,500,000; 2,500,000	Same as citizen	TCU Fees and Charges schedule, items 13 to 15	✓ CONFIRMED

UNIVERSITY SETUP
TZS 5,000,000
Local investor application; foreign USD 5,000.

QA PER STUDENT
TZS 20,000
Per enrolled student, paid by the university.

CHARTER REVIEW
TZS 2,500,000
Lodging or review of an approved charter.

UNIVERSITIES, COLLEGES AND SCHOOLS · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
NACTVET institution registration; Ministry of Education private school registration (SAS)	No current amount published	No current amount published	NACTVET procedure; MoE School Registration System	✓ CONFIRMED

SOURCE OF RECORD: TANZANIA COMMISSION FOR UNIVERSITIES, FEES AND CHARGES SCHEDULE (JULY 2024), UNIVERSITIES ACT CAP. 346 R.E. 2023 S.5(1)(G); NACTVET REGISTRATION PROCEDURE; MINISTRY OF EDUCATION SAS PORTAL.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Government Chemist Laboratory Authority (GCLA)	Laboratory registration, chemical registration and permits, laboratory analysis	gcla.go.tz
Medical Council of Tanganyika (MCT)	Registration, practising licences and limited registration of medical practitioners	mct.go.tz
National Council for Technical and Vocational Education and Training (NACTVET)	Institution registration and accreditation	nactvet.go.tz
National Examinations Council of Tanzania (NECTA)	Private candidate examination registration	necta.go.tz
Ministry of Health (MoH)	Private health facility registration (no amount published)	moh.go.tz
Pharmacy Council (Pharmacy Council)	Pharmacy premises, business permits, pharmaceutical personnel registration	mis.pc.go.tz
Private Health Laboratories Board (PHLB)	Private health laboratory registration	moh.go.tz
Tanzania Bureau of Standards (TBS)	PVoC certification, destination inspection, batch certification	tbs.go.tz
Tanzania Commission for Universities (TCU)	University establishment and annual fees, recognition of foreign awards	tcu.go.tz
Tanzania Medicines and Medical Devices Authority (TMDA)	Product registration, import permits, premises, clinical trials, GMP inspection	tmda.go.tz
Tanzania Nursing and Midwifery Council (TNMC)	Registration and licensing of nurses and midwives (no amount published)	tnmc.go.tz

WHO PAYS
Student, practitioner, applicant or licensee

HOW IT IS PAID
GePG control number (namba ya malipo) from each regulator's portal; TZS, or USD where the schedule prints USD

WHEN
Retention and licences renew yearly; TMDA adds 15% for late payment

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WHAT DO AGRICULTURE, LIVESTOCK, FISHERIES AND FORESTRY REGULATORS CHARGE?

TPHPA · GN 929 OF 2024; TFS · GN 132 OF 2025

THE SHORT ANSWER

TPHPA charges TZS 130,000 for a commercial phytosanitary certificate plus export inspection from TZS 25,000 a consignment under GN 929 of 2024. TFRA takes 1.2% of CIF on fertiliser imports (GN 68 of 2026). TFS charges natural-forest timber royalty of TZS 100,000 to 350,000 per m3 (GN 132 of 2025). Wild-catch fish export licences run USD 150 to 5,000 under GN 478B of 2022. Buying crops on the farm is reserved to citizens.

PHYTOSANITARY CERT.

TZS 130,000

TPHPA, per commercial consignment, plus inspection.

FERTILISER IMPORT

1.2% of CIF

TFRA fee covering inspection and quality assurance.

CATTLE EXPORT

TZS 25,000

Per head; movement permit TZS 2,500 a head.

QUESTIONS PEOPLE ASK

Q What does a phytosanitary certificate cost for an export?

TPHPA charges TZS 130,000 per commercial consignment under GN 929 of 2024, plus export inspection of TZS 25,000 up to 1,000 kg and TZS 8 or 13 per extra kg. A 23,040 kg cereal container pays TZS 331,320 in total.

Q How much do crop board licences cost for buyers, processors and exporters?

The Tobacco Board charges USD 500 to 5,000 per licence, with processing and leaf import at USD 5,000. Cotton Board registration is free. Raw cashew exports pay 15% of FOB or USD 160 a tonne. The Coffee Board publishes no licence amount.

WHO PAYS

Grower, dealer, processor or exporter

HOW IT IS PAID

GePG control number (namba ya malipo) from TPHPA, TFRA, TFS or the Ministry; USD lines as the schedule prints

WHEN

Dealer and licence fees yearly; permits, levies and royalties per consignment

MORE QUESTIONS PEOPLE ASK

Q How much is a fish export or aquaculture licence?

Wild-catch fish export licences cost USD 150 to 2,700 for citizen companies and USD 700 to 5,000 for non-citizen companies (GN 478B of 2022). Farmed-product export licences cost TZS 50,000 to 200,000, or TZS 400,000 for non-Tanzanians, plus 2% of consignment value (GN 885 of 2024).

Q How much is forest produce dealer registration with TFS?

TFS registers forest produce dealers per site per year: TZS 270,000 for natural-forest harvesting, TZS 200,000 for woody produce and TZS 100,000 for non-woody produce. Large wood industries pay TZS 800,000 and furniture importers TZS 1,300,000 (GN 132 of 2025).

Q How much is timber royalty in Tanzania?

TFS charges natural-forest timber royalty per m3 of standing volume: Class IA TZS 350,000, IB 290,000, II 195,000, III 145,000 and IV 100,000, plus a 5% tree planting fee. Charcoal pays TZS 250 a kg under GN 132 of 2025.

Q Can a foreigner buy crops from farmers in Tanzania?

No. GN 487A of 2025 reserves on-farm crop purchasing to Tanzanian citizens. A foreign-owned company may hold processing, warehouse and export licences, such as the Tobacco Board licences at USD 500 to 5,000, but may not buy crops on the farm.

CROP BUYING ON THE FARM: CITIZENS ONLY

GN 487A of 2025, made under the Business Licensing Act Cap. 101 R.E. 2023 s.14A, reserves the purchase of crops on the farm to Tanzanian citizens. A foreign-owned company may process, warehouse and export under the licences in this chapter but may not buy crops on the farm.

CROP BOARDS AND THE WAREHOUSE RECEIPT SYSTEM

The Tobacco Board prices licences in USD. Cashew exports carry a levy collected by TRA. Cotton and coffee growers register free.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Tobacco: green or dry leaf import licence; processing licence	USD 5,000 each	GN 100 of 2022, Schedule, as amended	✓ CONFIRMED
Tobacco: green leaf buying licence at factory; green leaf export licence	USD 4,000 each	GN 100 of 2022, Schedule, as amended	✓ CONFIRMED
Tobacco: dry leaf selling licence; dry leaf buying licence; non-grade export licence	USD 3,500; USD 2,000; USD 500	GN 100 of 2022, Schedule, as amended	✓ CONFIRMED
Tobacco: import permit; non-grade export permit; green leaf fee per kg bought	1% of value; 0.25% of value; TZS 30 a kg	GN 98 of 2023, item 1; GN 100 of 2022	✓ CONFIRMED
Cotton Board registration: grower, trader, ginner, exporter or importer	No fee	Cotton Industry Regulations 2011, reg. 4(3)	✓ CONFIRMED

HIGHEST ON THIS PAGE
USD 5,000
Tobacco.

LOWEST ON THIS PAGE
USD 3,500
Tobacco.

LINES ON THIS PAGE
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Each read against its source of record.

CROP BOARDS AND THE WAREHOUSE RECEIPT SYSTEM · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Cotton buyer re-application: after cancellation; after suspension	TZS 1,000,000; TZS 500,000	Cotton Industry Regulations 2011	✓ CONFIRMED
Raw cashew export levy, collected by TRA (whichever is higher)	15% of FOB or USD 160 a tonne	Cap. 203, s.17A(1) (Finance Act 2010)	✓ CONFIRMED
Coffee Board licences (10 types: processing, export, warehouse) on portal.kilimo.go.tz	No amount published; grower registration free	GN 385 of 2013, reg. 4(5); TCB licence page	✓ CONFIRMED
WRRB: application form; warehouse licence per tonne of capacity; inspector licence	TZS 20,000; TZS 200 a tonne; TZS 200,000 a year	GN 109 of 2016, Fourth Schedule	✓ CONFIRMED
WRRB administration fee: operator; depositor; buyer; financial institutions	TZS 1.00 a kg; 0.50 a kg; 0.50 a kg; 0.25% interest rate	GN 109 of 2016, Fourth Schedule	✓ CONFIRMED

NOTE

From 1 July 2025 the whole cashew levy goes to the Cashewnut Board account at the Bank of Tanzania for four years (Finance Act 2025 s.25). A warehouse operator also posts a performance bond: Grade A TZS 20,000,000, B TZS 5,000,000, C TZS 1,000,000.

SOURCE OF RECORD: TOBACCO INDUSTRY LICENSING (FEES) REGULATIONS, GN 100 OF 2022 AND GN 98 OF 2023; COTTON INDUSTRY REGULATIONS 2011; CASHEWNUT INDUSTRY ACT CAP. 203; COFFEE INDUSTRY REGULATIONS, GN 385 OF 2013; WAREHOUSE RECEIPTS REGULATIONS, GN 109 OF 2016.

TPHPA: PESTICIDES, PLANT IMPORT PERMITS, PHYTOSANITARY

GN 929 of 2024 substituted the whole TPHPA fee schedule in TZS. Inspection is charged per consignment by weight.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Pesticide: application; experimental permit; provisional; full; restricted registration	TZS 300,000; TZS 4,500,000; 6,000,000; 4,500,000; 7,500,000	GN 929 of 2024, Second Sch. Part A	✓ CONFIRMED
Pesticide already registered in the EAC: provisional; full and renewal	TZS 12,000,000; TZS 9,000,000	GN 929 of 2024, Second Sch. Part A	✓ CONFIRMED
Pesticide efficacy field trial	TZS 9,000,000 to 24,000,000	GN 929 of 2024, Second Sch. Part A	✓ CONFIRMED
Pesticide dealer permit, a year: manufacturer; importer; wholesale; retail; fumigator	TZS 1,500,000; 1,050,000; 225,000; 150,000; 600,000	GN 929 of 2024, Second Sch. Part A	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 12,000,000
Pesticide already registered in the EAC.

LOWEST ON THIS PAGE
TZS 20,000
WRRB.

LINES ON THIS PAGE
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Each read against its source of record.

TPHPA: PESTICIDES, PLANT IMPORT PERMITS, PHYTOSANITARY · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Pesticide import cess; export; analysis per sample; treatment supervision (minimum)	1.5% of FOB; 0.75% of FOB; TZS 600,000; TZS 380,000	GN 929 of 2024, Part A; Part B item 1(c)	✓ CONFIRMED
Phytosanitary certificate per consignment: commercial; research; non-commercial	TZS 130,000; TZS 65,000; TZS 25,000	GN 929 of 2024, Second Sch. Part B 1(b)	✓ CONFIRMED
Export inspection: up to 1,000 kg; excess kg (cereals, pulses, horticulture, roots; other)	TZS 25,000; plus TZS 8 or TZS 13 a kg	GN 929 of 2024, Second Sch. Part B 1(b)	✓ CONFIRMED
Export inspection above 1,000,000 kg, per kg (cereals group; other crops)	TZS 7 or TZS 12 a kg	GN 929 of 2024, Second Sch. Part B 1(b)	✓ CONFIRMED
Plant import permit per consignment: commercial; research; non-commercial	TZS 130,000; TZS 60,000; TZS 25,000	GN 929 of 2024, Second Sch. Part B 1(a)	✓ CONFIRMED
Import inspection: up to 1,000 kg; each excess kg (wheat)	TZS 25,000; plus TZS 10 a kg (wheat TZS 16)	GN 929 of 2024, Second Sch. Part B 1(a)	✓ CONFIRMED

NOTE

The TOSCI seed import certificate is a separate charge from the TPHPA plant import permit; seed importers pay both. Finance Act 2024 s.35A routes 70% of TPHPA inspection fees to the Agricultural Development Fund.

SOURCE OF RECORD: TANZANIA PLANT HEALTH AND PESTICIDES AUTHORITY; PLANT HEALTH (AMENDMENT) REGULATIONS 2024, GN 929 OF 2024, SUBSTITUTING THE SECOND SCHEDULE OF GN 284 OF 2023.

FERTILISER AND SEED: TFRA AND TOSCI

GN 68 of 2026 prices fertiliser registration as laboratory analysis plus a field test; TFRA's laboratory fees are set in USD.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Fertiliser importation or inspection fee	1.2% of CIF	GN 68 of 2026, reg. 37(4)(c); Third Sch.	✓ CONFIRMED
Fertiliser export permit	USD 0.5 a tonne	GN 68 of 2026, Third Schedule item 4	✓ CONFIRMED
Field test, per cropping season per new fertiliser or supplement	USD 10,000 (or TZS equivalent)	GN 68 of 2026, Third Sch. item 1; reg. 4(5)(b)	✓ CONFIRMED
Lab analysis per sample: standard parameter; organic carbon, particle size, moisture	USD 20; USD 30	GN 68 of 2026, Second Schedule	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 130,000
Phytosanitary certificate per consignment.

LOWEST ON THIS PAGE
TZS 7
Export inspection above 1,000,000 kg, per kg.

LINES ON THIS PAGE
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Each read against its source of record.

FERTILISER AND SEED: TFRA AND TOSCI · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Lab analysis: carbonate, EC, SAR, metals; lime or gypsum; bio-fertiliser, organic acids	USD 50; USD 60; USD 70 (any other up to USD 70)	GN 68 of 2026, Second Schedule	✓ CONFIRMED
Fertiliser dealer licence; premises registration	No fee set in GN 68 of 2026	GN 68 of 2026, regs 4(5), 10, 12	✓ CONFIRMED
TOSCI certificate of seed import or export; seed dealer registration	TZS 20,000 (USD 8.70) per certificate; no fee	GN 252 of 2023, Sixth Sch. (reg. 40(1))	✓ CONFIRMED
TOSCI variety tests: distinctness, uniformity, stability (DUS); national performance (NPT)	TZS 1,200,000; TZS 1,400,000	GN 252 of 2023, Sixth Schedule	✓ CONFIRMED

NOTE

TFRA issues the dealer licence within 14 days, valid up to 3 years. Fertiliser imported under a special permit for research or registration pays no import fee (reg. 37(8)).

SOURCE OF RECORD: TANZANIA FERTILIZER REGULATORY AUTHORITY; FERTILIZERS REGULATIONS 2026, GN 68 OF 2026, SECOND AND THIRD SCHEDULES; TOSCI; SEED (AMENDMENTS) REGULATIONS 2023, GN 252 OF 2023, SIXTH SCHEDULE.

LIVESTOCK MOVEMENT AND EXPORT PERMITS

A livestock movement permit (kibali cha kusafirisha mifugo) is charged per head; live animal imports pay nothing since 1 July 2022.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Movement permit, per head: cattle; sheep or goat	TZS 2,500; TZS 1,500	GN 28 of 2007, as amended by GN 478C of 2022	✓ CONFIRMED
Movement permit: pig; horse, donkey, mule or camel (each); hides; animal feeds	TZS 1,500; TZS 2,500; TZS 10,000; TZS 5,000	GN 28 of 2007, as amended by GN 478C of 2022	✓ CONFIRMED
Export permit, per head: cattle; sheep or goat	TZS 25,000; TZS 5,000	GN 28 of 2007, Fourteenth Sch., GN 478C of 2022	✓ CONFIRMED
Export permit, per head: pigs; mules or donkeys	TZS 10,000; TZS 30,000	GN 28 of 2007, Fourteenth Sch., GN 478C of 2022	✓ CONFIRMED
Import of cattle, sheep, goats, pigs, donkeys; semen, hides, skins, eggs	Nil	GN 478C of 2022; GN 448K of 2023	✓ CONFIRMED

CATTLE MOVEMENT
TZS 2,500
Per head, movement permit.

DONKEY EXPORT
TZS 30,000
Per head; mules the same.

LIVE ANIMAL IMPORT
Nil
Cattle, sheep, goats, pigs, donkeys.

LIVESTOCK MOVEMENT AND EXPORT PERMITS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Extension of an overdue permit	TZS 100,000	GN 448K of 2023	✓ CONFIRMED

SOURCE OF RECORD: MINISTRY OF LIVESTOCK AND FISHERIES; ANIMAL DISEASES (ANIMALS AND ANIMAL PRODUCTS MOVEMENT CONTROL) REGULATIONS, GN 28 OF 2007, THIRTEENTH AND FOURTEENTH SCHEDULES, AS AMENDED BY GN 478C OF 2022 AND GN 448K OF 2023.

FISHERIES: WILD-CATCH LICENCES, ROYALTIES, AQUACULTURE

Wild-catch export and fishing licences are priced in USD with a higher non-citizen scale; farmed-fish licences under GN 885 of 2024 are in TZS.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Fish export licence (wild catch), by product and scale	USD 150 to 2,700	USD 700 to 5,000	GN 308 of 2009, Sch. 2 Part G (GN 478B of 2022)	✓ CONFIRMED
Fish export licence: frozen octopus (small; large)	USD 500; USD 1,000	USD 2,000	GN 478B of 2022, Part G	✓ CONFIRMED
Fish export licence: shark fins or jaws (small; large)	USD 2,500; USD 2,700	USD 5,000	GN 478B of 2022, Part G	✓ CONFIRMED
Fishing licence: crustaceans, cephalopods, molluscs	USD 250	USD 3,000	GN 478B of 2022, Part K item 3	✓ CONFIRMED
Export royalty per kg, by product (fresh Nile perch maws USD 3.0)	USD 0.01 to 3.5 a kg; dry Nile perch maws USD 3.5 a kg	Same as citizen	GN 478B Part H; GN 539V of 2024	✓ CONFIRMED
Export royalty, live aquarium fin fish	USD 0.65 per piece	Same as citizen	GN 478B of 2022, Part H	✓ CONFIRMED
Import royalty: food fishery products; crustaceans, cephalopods, molluscs; fish maws	USD 2.5 a kg; USD 0.5 a kg; free	Same as citizen	GN 478B of 2022, Part I	✓ CONFIRMED
Aquaculture permit: commercial establishment, hatchery or cage farm	TZS 100,000 a year	TZS 250,000 a year	GN 885 of 2024, Ninth Sch. Part A	✓ CONFIRMED
Aquaculture product export licence, a year: sole proprietor; company small; company large	TZS 50,000; TZS 100,000; TZS 200,000	TZS 400,000	GN 885 of 2024, Ninth Sch. Parts B to E	✓ CONFIRMED

FISHING LICENCE
USD 3,000
Non-citizen, crustaceans, cephalopods, molluscs.

AQUACULTURE PERMIT
TZS 100,000
Citizen, a year; non-citizen TZS 250,000.

DRY FISH MAW
USD 3.5 a kg
Export royalty, Nile perch, since 1 Jul 2024.

FISHERIES: WILD-CATCH LICENCES, ROYALTIES, AQUACULTURE · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Aquaculture export permit; health certificate; movement permit (seaweed); service permit	2% of value; TZS 30,000; TZS 25 a kg (10); TZS 30,000 / 50,000	Same as citizen	GN 885 of 2024, Ninth Sch. Parts B to E	✓ CONFIRMED
Import permit, live aquatic organisms	30% of invoice value	30% of invoice value	GN 885 of 2024, Ninth Schedule	✓ CONFIRMED
Fisheries Fees and Charges Regulations 2026	Not gazetted at 26 Sep 2026; GN 478B of 2022 as amended applies	Not gazetted at 26 Sep 2026	Fisheries Act, Cap. 279	✓ CONFIRMED

NOTE

Non-citizen companies may not export live lobster, crabs, shells, shrimps, aquarium fish or salty-lake products. Export of whole gutted Nile perch is prohibited for all exporters (GN 448L of 2023).

SOURCE OF RECORD: MINISTRY OF LIVESTOCK AND FISHERIES; FISHERIES REGULATIONS 2009 (GN 308), SECOND SCHEDULE AS SUBSTITUTED BY GN 478B OF 2022 AND AMENDED BY GN 448L OF 2023 AND GN 539V OF 2024; FISHERIES (AQUACULTURE) REGULATIONS 2024, GN 885 OF 2024.

TFS: ROYALTIES, DEALER REGISTRATION AND TRANSIT PASSES

TFS charges royalty on every cubic metre harvested and a yearly registration per site; every load on the road carries a transit pass.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Natural forest timber royalty per m3 standing volume: Class IA; IB; II; III; IV	TZS 350,000; 290,000; 195,000; 145,000; 100,000	GN 132 of 2025, Part II A item 1	✓ CONFIRMED
Plantation softwood per m3 by DBH: 11 to 20 cm; 21 to 25; 26 to 30; 31 to 35; above 35	TZS 18,400; 26,700; 47,100; 72,500; 78,500	GN 132 of 2025, Part II B item 1A	✓ CONFIRMED
Poles, natural forest, a piece: 5 to 10 cm; 10 to 20 cm	TZS 1,600; TZS 2,400	GN 132 of 2025, Part II A item 4	✓ CONFIRMED
Firewood per stacked m3; charcoal (mkaa)	TZS 6,500; TZS 250 a kg	GN 132 of 2025, Part II A items 6, 7	✓ CONFIRMED
Dealer registration per site, a year: natural forest harvesting; woody; non-woody produce	TZS 270,000; 200,000; 100,000	GN 132 of 2025, Part II C item 5	✓ CONFIRMED
Wood industry per site, a year: large (above 20,000 m3); small	TZS 800,000; TZS 400,000	GN 132 of 2025, Part II C item 5	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 800,000
Wood industry per site, a year.

LOWEST ON THIS PAGE
TZS 1,600
Poles, natural forest, a piece.

LINES ON THIS PAGE
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Each read against its source of record.

TFS: ROYALTIES, DEALER REGISTRATION AND TRANSIT PASSES · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Exporters from natural forests; from plantations; gums and resin exporters	TZS 800,000; 300,000; 500,000	GN 132 of 2025, Part II C item 5	✓ CONFIRMED
Importers of forest produce; importers of wooden furniture	TZS 500,000; TZS 1,300,000	GN 132 of 2025, Part II C item 5	✓ CONFIRMED
Harvesting licence, a year: government contracts	TZS 200,000	GN 132 of 2025, Part II C item 2	✓ CONFIRMED
Harvesting licence, other: 1 to 1,000 m3; 1,001 to 3,000; 3,001 to 5,000; above 5,000	TZS 100,000; 120,000; 140,000; 150,000	GN 132 of 2025, Part II C item 2	✓ CONFIRMED
Transit pass per vehicle, 7 t or below; above 7 t: plantation; natural forest; charcoal	TZS 7,000 / 15,000; 15,000 / 20,000; 7,000 / 15,000	GN 132 of 2025, Part II C item 3	✓ CONFIRMED
Export certificate: commercial; non-commercial (up to USD 300 value); CITES certificate	TZS 100,000; TZS 11,000; TZS 10,000	GN 132 of 2025, Part II C item 4	✓ CONFIRMED
Grading fee, commercial export	TZS 100,000 per 20 m3	GN 132 of 2025, Part II C item 4	✓ CONFIRMED

NOTE

Natural forest royalty carries a tree planting fee of 5% of the royalty. Plantation royalty is the baseline price where TFS sells by tender or auction. GN 132 of 2025 kept the GN 59 of 2022 figures.

SOURCE OF RECORD: TANZANIA FOREST SERVICES AGENCY; FOREST REGULATIONS (GN 153 OF 2004), FOURTEENTH SCHEDULE AS SUBSTITUTED BY FOREST (AMENDMENT) REGULATIONS 2025, GN 132 OF 2025.

WORKED EXAMPLE: PHYTOSANITARY COST OF ONE CEREAL CONTAINER

An exporter ships one 23,040 kg container of cereals under a commercial phytosanitary certificate.

Export inspection: TZS 25,000 for 1,000 kg plus 22,040 kg at TZS 8	✓ CONFIRMED	**TZS 201,320**
Phytosanitary certificate, commercial consignment	✓ CONFIRMED	**TZS 130,000**
Total statutory charges		**TZS 331,320**

TPHPA charges only. Excludes the business licence, TRA customs processing and port charges. Cash and oil crops pay TZS 13 a kg above 1,000 kg instead of TZS 8.

HIGHEST ON THIS PAGE
TZS 800,000
Exporters from natural forests.

LOWEST ON THIS PAGE
TZS 7,000
Transit pass per vehicle, 7 t or below.

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Each read against its source of record.

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HOW MUCH ARE TOURISM LICENCES AND PARK FEES IN TANZANIA?

MNRT · GN 38 OF 2025; TANAPA TARIFF 2026/27

THE SHORT ANSWER

A citizen tour operator licence costs TZS 1,277,500 a year for 1 to 3 vehicles; a non-citizen operator starts at TZS 12,775,000 for 10 to 30 vehicles under the Tourism (Fees and Charges) Regulations as substituted by GN 38 of 2025. A tour guide licence costs TZS 35,000 and is reserved to citizens. TANAPA charges a non-resident adult TZS 178,850 per 24 hours in Serengeti and Kilimanjaro; EAC citizens pay TZS 10,000.

TOUR OPERATOR	TOUR GUIDE LICENCE	SERENGETI ENTRY
TZS 1,277,500	**TZS 35,000**	**TZS 178,850**
Citizen, 1 to 3 vehicles; non-citizen from TZS 12,775,000.	A year, citizens only, GN 38 of 2025.	Non-resident adult per 24 hours, 2026/27 tariff.

QUESTIONS PEOPLE ASK

Q How much is a tour operator licence for a foreign-owned company?

A non-citizen tour operator pays TZS 12,775,000 a year for 10 to 30 vehicles, TZS 19,162,500 for 31 to 50 and TZS 25,550,000 for 51 or more (GN 38 of 2025). No non-citizen band exists below 10 vehicles.

Q How much is a tour guide licence?

The tour guide licence costs TZS 35,000 a year under GN 38 of 2025, which cut it from TZS 127,750. Tour guiding is reserved to Tanzanian citizens under GN 487A of 2025, so no non-citizen rate exists.

WHO PAYS

Operator, lodge, visitor or hunting company

HOW IT IS PAID

Licences on the MNRT portal; park fees (ada za hifadhi) via GePG control number, collected by TRA

WHEN

Licences renew each year; park entry is per person per 24 hours

MORE QUESTIONS PEOPLE ASK

Q How much are Serengeti and Ngorongoro entry fees?

Serengeti charges a non-resident adult TZS 178,850 per 24 hours in the 2026/27 TANAPA tariff; EAC citizens pay TZS 10,000. Ngorongoro charges non-East Africans USD 70.80 per 24 hours plus USD 295 per vehicle for each crater descent.

Q How much are Kilimanjaro park fees?

A non-resident climber pays TZS 178,850 per 24 hours in conservation fees, TZS 153,300 a night in a hut or TZS 127,750 to camp, and a TZS 51,100 rescue fee per trip under the TANAPA 2026/27 tariff.

Q Is VAT charged on park fees?

The TANAPA 2026/27 tariff register states that all fees are inclusive of 18% VAT where applicable; the register amount is the sum payable. NCAA tariff figures are VAT-inclusive. TRA collects TANAPA, NCAA and TAWA fees under the Finance Act 2024.

Q How much is the tourism development (bed night) levy?

The Tourism Development Levy is 1% of the room tariff for each night or day stay. The accommodation facility collects it from the guest and remits it to TRA by the end of the accounting period (GN 352 of 2013, as amended by GN 352C of 2025).

CITIZEN-ONLY TOURISM LICENCES

Tour guiding and curio shops are reserved to Tanzanian citizens by GN 487A of 2025. The Tourism (Fees and Charges) Regulations print no non-citizen rate for travel agency, mountain climbing or trekking, car rental or handling agent licences. A foreign-owned company holds a tour operator, safari, accommodation or home stay licence at the non-citizen rate.

MNRT TOURISM LICENCES, BY CLASS

Non-citizen rates run 1.7 to 7.5 times the citizen rate, and a non-citizen tour operator must run at least 10 vehicles.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Tour operator, citizen, by fleet: 1 to 3; 4 to 10; 11 to 50; 51+ vehicles	TZS 1,277,500; 5,110,000; 7,665,000; 12,775,000	Non-citizen bands below	GN 38 of 2025, Class A	✓ CONFIRMED
Tour operator, non-citizen, by fleet: 10 to 30; 31 to 50; 51+ vehicles	Citizen bands above	TZS 12,775,000; 19,162,500; 25,550,000	GN 38 of 2025, Class A	✓ CONFIRMED
Travel agency; mountain climbing or trekking; car rental or hire; handling agent	TZS 1,277,500; 3,000,000; 5,110,000; 5,110,000	No non-citizen rate (citizens only)	GN 38 of 2025, Class A	✓ CONFIRMED
Photo or hunting safari, air charter, balloon, boat safari, horse riding, adventure, zoo	TZS 5,110,000 each	TZS 12,775,000 each	GN 38 of 2025, Class A	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 5,110,000
A fee printed on this page.

LOWEST ON THIS PAGE
TZS 1,277,500
Tour operator, citizen, by fleet.

LINES ON THIS PAGE
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Each read against its source of record.

MNRT TOURISM LICENCES, BY CLASS · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Lodge, tented camp or hotel outside protected areas: 5; 4; 3; 2; 1 star	TZS 3,832,500; 2,555,000; 1,277,500; 766,500; 511,000	TZS 6,387,500; 5,110,000; 3,832,500; 3,066,000; 2,550,000	GN 352B of 2025, Class C (I)	✓ CONFIRMED
Accommodation outside protected areas, Approved grade	TZS 766,500	No non-citizen rate	GN 352B of 2025, Class C (I)	✓ CONFIRMED
Accommodation inside protected areas: 5; 4; 3; 2; 1 star	TZS 3,832,500; 2,555,000; 1,277,500; 766,500; 511,000	TZS 12,775,000; 10,220,000; 7,665,000; 5,110,000; 3,832,500	GN 38 of 2025, Class C (II)	✓ CONFIRMED
Accommodation inside protected areas, Approved A	TZS 2,555,000	TZS 2,555,000	GN 38 of 2025, Class C (II)	✓ CONFIRMED
Home stay	TZS 255,500	TZS 1,533,000	GN 38 of 2025, Class C (IV)(d)	✓ CONFIRMED
Curio shop	TZS 255,500	Not open to non-citizens (GN 487A of 2025)	GN 38 of 2025, Class D	✓ CONFIRMED
Tour guide licence	TZS 35,000 a year	Not open to non-citizens (GN 487A of 2025)	GN 38 of 2025, Class B	✓ CONFIRMED
Temporary permit: overland tourist truck; special foreign tourist air charter	TZS 511,000 each	TZS 511,000 each	GN 38 of 2025, Third Sch. Class E	✓ CONFIRMED
Tourism Development Levy (bed night levy), collected by the facility for TRA	1% of the room tariff per night or day stay	Same as citizen	GN 352 of 2013, regs 2, 4; GN 69 of 2025	✓ CONFIRMED

NOTE

Licences are applied for and renewed each year on the MNRT portal. Star-graded rates outside protected areas follow GN 352B of 2025, in force 1 July 2025. The facility remits the bed night levy by the end of the accounting period (GN 352C of 2025).

SOURCE OF RECORD: MINISTRY OF NATURAL RESOURCES AND TOURISM; TOURISM (FEES AND CHARGES) REGULATIONS 2015 (GN 267), SCHEDULES AS SUBSTITUTED BY GN 38 OF 2025 AND GN 352B OF 2025; TOURISM (TOURISM DEVELOPMENT LEVY) REGULATIONS, GN 352 OF 2013, AS AMENDED.

HIGHEST ON THIS PAGE
TZS 3,832,500
Lodge, tented camp or hotel outside protected areas.

LOWEST ON THIS PAGE
TZS 35,000
Tour guide licence.

LINES ON THIS PAGE
9
Each read against its source of record.

TANAPA CONSERVATION (ENTRY) FEES, 2026/27

Each fee buys 24 hours in the park. The foreign column shows the non-resident rate first and the expatriate or resident rate second.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Serengeti, Nyerere, adult (entry high season 16 May 2026 to 14 Mar 2027)	TZS 10,000	TZS 178,850; resident TZS 89,425	TANAPA tariff 2026/27	✓ CONFIRMED
Serengeti, Nyerere, child 5 to 15	TZS 2,000	TZS 51,100; resident TZS 25,550	TANAPA tariff 2026/27	✓ CONFIRMED
Kilimanjaro, all year: adult; child	TZS 10,000; TZS 2,000	TZS 178,850 (child 51,100); resident TZS 89,425 (25,550)	TANAPA tariff 2026/27	✓ CONFIRMED
Lake Manyara, Tarangire, Arusha: adult; child	TZS 10,000; TZS 2,000	TZS 127,750 (child 38,325); resident TZS 63,875 (19,163)	TANAPA tariff 2026/27	✓ CONFIRMED
Gombe; Mahale, adult (child: EAC TZS 2,000, non-resident TZS 51,100)	TZS 10,000; TZS 5,000	TZS 255,500; 204,400; resident TZS 127,750; 102,200	TANAPA tariff 2026/27	✓ CONFIRMED
Katavi, Mikumi, Ruaha, Rubondo, Saadani, Kitulo, Mkomazi, Udzungwa, Burigi-Chato, others	TZS 5,000; child TZS 2,000	TZS 76,650 (child 25,550); resident TZS 38,325 (12,775)	TANAPA tariff 2026/27	✓ CONFIRMED
Ugalla River: adult; child	TZS 4,000; TZS 2,000	TZS 51,100; resident TZS 51,100	TANAPA tariff 2026/27	✓ CONFIRMED

NOTE

The Burigi-Chato row also covers Ibanda-Kyerwa, Rumanyika-Karagwe and Saanane. The TANAPA register holds all amounts in TZS; items are valid 1 July 2026 to 30 June 2027.

SOURCE OF RECORD: TANZANIA NATIONAL PARKS (TANAPA), TARIFF REGISTER 2026/27, ITEMS VALID 1 JUL 2026 TO 30 JUN 2027 (TANZANIAPARKS.GO.TZ).

VAT ON TANAPA FEES

The TANAPA 2026/27 tariff register states that all fees are inclusive of 18% VAT where applicable. The 2023/24 tariff PDF, still linked from the same site, states VAT exclusive, and the Finance Act 2025 refers to TANAPA revenues exclusive of VAT. This book prints the register amount as the sum payable. TRA collects TANAPA, NCAA and TAWA fees under the Finance Act 2024.

NORTHERN PARKS

TZS 127,750

Manyara, Tarangire, Arusha; non-resident adult.

GOMBE

TZS 255,500

The highest non-resident entry fee.

EAC CITIZEN

TZS 10,000

Serengeti, Kilimanjaro and northern parks.

TANAPA HUTS, CAMPING, CONCESSIONS, VEHICLES AND RENT

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Kilimanjaro huts (Mandara, Horombo, Kibo), per night: adult; child	TZS 5,000; TZS 2,500	TZS 153,300; TZS 51,100	TANAPA tariff 2026/27	✓ CONFIRMED
Public camping per night: Kilimanjaro; Serengeti and other parks	TZS 10,000; TZS 5,000	TZS 127,750; TZS 76,650	TANAPA tariff 2026/27	✓ CONFIRMED
Kilimanjaro rescue fee, per person per trip	TZS 2,000	TZS 51,100	TANAPA tariff 2026/27	✓ CONFIRMED
Kilimanjaro: Upper Barafu camping; Kibo crater camping, per night	TZS 10,000 (Upper Barafu)	TZS 255,500 each	TANAPA tariff 2026/27	✓ CONFIRMED
Scaling Mawenzi Peak	TZS 30,000	TZS 1,916,250	TANAPA tariff 2026/27	✓ CONFIRMED
Licensed mountain guide; porter or cook, per day	TZS 3,500; TZS 5,000	Same as citizen	TANAPA tariff 2026/27	✓ CONFIRMED
Concession fee per adult per night: Serengeti, Nyerere (high season 1 Jul to 30 Sep 2026)	TZS 30,000	TZS 153,300	TANAPA tariff 2026/27	✓ CONFIRMED
Concession fee per adult per night: Kilimanjaro, Arusha, Manyara, Tarangire	TZS 30,000	TZS 102,200	TANAPA tariff 2026/27	✓ CONFIRMED
Concession: Ruaha, Katavi, Gombe, Mahale and others; Mikumi, Kitulo, Mkomazi, Saadani	TZS 20,000	TZS 76,650; TZS 63,875	TANAPA tariff 2026/27	✓ CONFIRMED
Concession fee, child, per night	TZS 10,000 or 5,000	TZS 25,550	TANAPA tariff 2026/27	✓ CONFIRMED
Vehicle entry per day, by weight: 0 to 2,000 kg up to over 10,000 kg	TZS 20,000 to 300,000 (local-registered)	TZS 102,200 to 1,277,500 (foreign-registered)	TANAPA tariff 2026/27	✓ CONFIRMED
Guide or ranger fee	TZS 5,000	TZS 51,100 (Nyerere 102,200)	TANAPA tariff 2026/27	✓ CONFIRMED
Walking safari: short; long	TZS 5,000; TZS 10,000	TZS 51,100; TZS 63,875	TANAPA tariff 2026/27	✓ CONFIRMED
Land-base rent a year: Serengeti lodge; permanent tented camp	TZS 127,750,000; TZS 51,100,000	Same as citizen	TANAPA tariff 2026/27	✓ CONFIRMED

KILIMANJARO HUT
TZS 153,300
Non-resident, per night.

RESCUE FEE
TZS 51,100
Non-resident, per trip.

TENTED CAMP RENT
TZS 51,100,000
Serengeti or Kilimanjaro, a year.

TANAPA HUTS, CAMPING, CONCESSIONS, VEHICLES AND RENT · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Land-base rent a year: Kilimanjaro lodge; permanent tented camp	TZS 102,200,000; TZS 51,100,000	Same as citizen	TANAPA tariff 2026/27	✓ CONFIRMED

NOTE

Udzungwa takes the Mikumi rate. The concession fee is charged per guest per night for any lodge or camp inside a park, on top of the lodge tariff. The Serengeti rate of TZS 153,300 applies in the accommodation high season.

SOURCE OF RECORD: TANZANIA NATIONAL PARKS (TANAPA), TARIFF REGISTER 2026/27, ITEMS VALID 1 JUL 2026 TO 30 JUN 2027 (TANZANIAPARKS.GO.TZ).

NGORONGORO CONSERVATION AREA (NCAA)

NCAA charges Tanzanian and East African citizens in TZS and everyone else in USD. The foreign column shows the non-East African rate first and the resident rate second.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Entry, one entry within 24 hours: age 16 and above	TZS 11,800	USD 70.80; resident USD 35.40	NCAA tariff	✓ CONFIRMED
Entry, child 5 to 16; under 5	TZS 2,360; free	USD 23.60; resident USD 11.80; under 5 free	NCAA tariff	✓ CONFIRMED
Crater service fee, per vehicle per trip	TZS 11,800	USD 295	NCAA tariff, E	✓ CONFIRMED
Motor vehicle permit, by tare weight band (four bands)	TZS 23,600; 41,300; 70,800; 177,000	USD 47.20; 177.00; 236.00; 354.00	NCAA tariff, B	✓ CONFIRMED
Olduvai Gorge and Shifting Sands; Laetoli, adult (child 5 to 16)	TZS 5,900 (child 1,180)	USD 35.40; USD 23.60 (child USD 11.80)	NCAA tariff, I	✓ CONFIRMED
Concession fee, lodge or permanent tented camp, per person per night: adult; child	TZS 35,400; TZS 11,800	USD 59.00; USD 11.80	NCAA tariff, D	✓ CONFIRMED

CRATER SERVICE
USD 295
Per vehicle per descent, non-East African.

ADULT ENTRY
USD 70.80
Non-East African, 16 and above, 24 hours.

CITIZEN ENTRY
TZS 11,800
Tanzanian or East African, 16 and above.

NGORONGORO CONSERVATION AREA (NCAA) · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Camping per person per night: public campsite; special campsite	TZS 11,800; TZS 17,000 (EA citizen TZS 17,700)	USD 35.40; USD 70.80	NCAA tariff, N	✓ CONFIRMED

NOTE

NCAA figures include 18% VAT. Commercial filming in the conservation area costs USD 354 per person per day.

SOURCE OF RECORD: NGORONGORO CONSERVATION AREA AUTHORITY, TARIFF SCHEDULE (NCAA.GO.TZ).

TAWA GAME RESERVES, WMAS AND TFS FOREST RESERVES

GN 875 of 2024 prices every game reserve and wildlife area in TZS. The foreign column shows the non-East African rate first and the resident rate second.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Game reserve entry per day, 16+: Ikorongo, Grumeti, Maswa	TZS 50,000	TZS 375,000; resident TZS 250,000	GN 875 of 2024, Third Sch. A(i) to (iv)	✓ CONFIRMED
Game reserve entry per day, 16+: Selous special concessions, Mkungunero	TZS 40,000	TZS 250,000; resident TZS 125,000	GN 875 of 2024, Third Sch. A(i) to (iv)	✓ CONFIRMED
Game reserve entry per day, 16+: Selous non-special, Pande, Kijereshi	TZS 10,000	TZS 50,000; resident TZS 25,000	GN 875 of 2024, Third Sch. A(i) to (iv)	✓ CONFIRMED
Game reserve entry per day, 16+: Wami-Mbiki, Mpanga Kipengere	TZS 5,000	TZS 30,000; resident TZS 20,000	GN 875 of 2024, Third Sch. A(i) to (iv)	✓ CONFIRMED
Other game reserves, entry per day: 16 and above; 5 to 15	TZS 4,000; TZS 2,500	TZS 25,000 (15,000); resident TZS 15,000 (10,000)	GN 875 of 2024, Third Sch. A(v)	✓ CONFIRMED
WMA entry per day, 16+: Burunge, Enduimet, Makao, Randilen, Ikona; Makuyuni	TZS 15,000	TZS 60,000; resident TZS 40,000	GN 875 of 2024, Fourth Sch. A	✓ CONFIRMED
Entry per day, 16+: GCAs and other WMAs; other areas with wildlife	TZS 10,000; TZS 3,000	TZS 30,000 (res. 20,000); TZS 25,000 (res. 15,000)	GN 875 of 2024, Fourth Sch. A	✓ CONFIRMED

HIGHEST ON THIS PAGE
TZS 50,000
Game reserve entry per day, 16+.

LOWEST ON THIS PAGE
TZS 4,000
Other game reserves, entry per day.

LINES ON THIS PAGE
8
Each read against its source of record.

TAWA GAME RESERVES, WMAS AND TFS FOREST RESERVES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Night game drive, other game reserves, 1800 to 2200 hrs, 16+ (premium reserves higher)	TZS 50,000	TZS 150,000; resident TZS 100,000	GN 875 of 2024, Third Sch. B(ii)	✓ CONFIRMED
Public campsite in a game reserve, per person per day	TZS 10,000	TZS 75,000; resident TZS 50,000	GN 875 of 2024, Third Sch. K(i)	✓ CONFIRMED
Bed night fee, tented camp or lodge: other game reserves	TZS 5,000	TZS 30,000; resident TZS 20,000	GN 875 of 2024, Third Sch. M	✓ CONFIRMED
Bed night fee: Ikorongo, Grumeti, Maswa, Kijereshi; Selous special concessions, Mkungunero	TZS 20,000; TZS 10,000	TZS 75,000; 50,000; resident TZS 50,000; 30,000	GN 875 of 2024, Third Sch. M	✓ CONFIRMED
Vehicle per day by tare: up to 2,000 kg; 2,001 to 3,000 kg	TZS 20,000; TZS 50,000 (Tanzania or EA-registered)	TZS 125,000; TZS 375,000 (foreign-registered)	GN 875 of 2024, Third Sch. T	✓ CONFIRMED
TFS forest reserve entry per day, 18+: Pugu Kazimzumbwi, Vikindu, Meru, Magamba, Amani	TZS 5,000	TZS 40,000; resident TZS 30,000	Forest Regs, Eighth Sch. (GN 132 of 2025)	✓ CONFIRMED
TFS entry per day, 18+, other forest reserves; vehicle per day	TZS 3,000; vehicle TZS 5,000 to 20,000	TZS 30,000; resident TZS 20,000; vehicle TZS 45,000 to 90,000	Forest Regs, Eighth Sch. (GN 132 of 2025)	✓ CONFIRMED

NOTE

Premium game reserve night drives cost TZS 60,000 (citizen), TZS 250,000 (non-East African) and TZS 150,000 (resident). Vehicles stationed in a reserve pay TZS 150,000 or 200,000 a year.

SOURCE OF RECORD: TANZANIA WILDLIFE MANAGEMENT AUTHORITY; WILDLIFE CONSERVATION (NON-CONSUMPTIVE WILDLIFE UTILIZATION) (AMENDMENT) REGULATIONS 2024, GN 875 OF 2024, THIRD AND FOURTH SCHEDULES; TFS, FOREST (AMENDMENT) REGULATIONS 2025, GN 132 OF 2025.

TAWA INVESTMENT SITES AND FILMING

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Investment site application: seasonal camp; permanent tented camp; lodge	TZS 200,000; 500,000; TZS 1,000,000	TZS 500,000; 1,000,000; 2,000,000	GN 875 of 2024, Third Sch. AA	✓ CONFIRMED

HIGHEST ON THIS PAGE

TZS 200,000

Investment site application.

LOWEST ON THIS PAGE

TZS 3,000

TFS entry per day, 18+, other forest reserves.

LINES ON THIS PAGE

8

Each read against its source of record.

TAWA INVESTMENT SITES AND FILMING · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Land rent a year, non-SWICA reserves: seasonal camp; permanent tented camp; lodge	TZS 2,500,000; 25,000,000; TZS 50,000,000	TZS 5,000,000; 37,500,000; 75,000,000	GN 875 of 2024, Third Sch. AA	✓ CONFIRMED
Commercial filming or photography per person per day: other reserves; premium reserves	TZS 75,000; TZS 125,000	TZS 125,000 (250,000); resident TZS 100,000 (150,000)	GN 875 of 2024, Third Sch. I	✓ CONFIRMED
Non-commercial filming per person per day; drone, extra	TZS 35,000; drone TZS 200,000	Drone TZS 200,000	GN 875 of 2024, Third Sch. I	✓ CONFIRMED

NOTE

Rent in SWICA reserves is set by contract, not by the schedule.

SOURCE OF RECORD: TANZANIA WILDLIFE MANAGEMENT AUTHORITY; GN 875 OF 2024, THIRD SCHEDULE, ITEMS AA AND I.

TOURIST HUNTING: BLOCKS, PERMITS AND TROPHY FEES

GN 780 of 2024 prices tourist hunting in TZS for every hunter; only the professional hunter licence differs by nationality.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Hunting block fee, a year (5% surcharge if paid late)	Highest e-auction bid or tender price	Same as citizen	GN 780 of 2024, reg. 11	✓ CONFIRMED
Hunting block application: Class I; Class II; Class III	TZS 14,000,000; 5,300,000; 2,700,000	Same as citizen	GN 780 of 2024, Jedwali la Nne	✓ CONFIRMED
Hunting permit package: Regular (10 days); Major (14 days); Premium (21 days)	TZS 4,000,000; 8,000,000; TZS 11,930,000	Same as citizen	GN 780 of 2024, Jedwali la Nne	✓ CONFIRMED
Conservation fee per hunter per day; observer per day; inter-company permit	TZS 270,000; 140,000; 1,500,000	Same as citizen	GN 780 of 2024, Jedwali la Nne	✓ CONFIRMED
Professional hunter licence (non-citizen examination TZS 1,330,000)	TZS 1,590,000	TZS 5,300,000	GN 780 of 2024, Jedwali la Nne	✓ CONFIRMED

HIGHEST ON THIS PAGE

TZS 14,000,000

Hunting block application.

LOWEST ON THIS PAGE

TZS 35,000

Non-commercial filming per person per day.

LINES ON THIS PAGE

8

Each read against its source of record.

TOURIST HUNTING: BLOCKS, PERMITS AND TROPHY FEES · CONTINUED

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Elephant trophy, by tusk weight: 20 to 25 kg; 25.1 to 30 kg; 30 kg and above	TZS 53,000,000; 32,000,000; 27,000,000	Same as citizen	GN 780 of 2024, Jedwali la Kumi	✓ CONFIRMED
Trophy: lion; leopard; sable; buffalo; hippo	TZS 18,600,000; 11,930,000; 9,280,000; 6,650,000; 3,980,000	Same as citizen	GN 780 of 2024, Jedwali la Kumi	✓ CONFIRMED

NOTE

GN 880 of 2024 corrects printing errors in GN 780 of 2024 and changes no amount.

SOURCE OF RECORD: MINISTRY OF NATURAL RESOURCES AND TOURISM, WILDLIFE DIVISION AND TAWA; TOURIST HUNTING REGULATIONS 2024 (KANUNI ZA UWINDAJI WA KITALII), GN 780 OF 2024, AS CORRECTED BY GN 880 OF 2024.

WORKED EXAMPLE: TWO DAYS IN SERENGETI, NON-RESIDENT

One non-resident adult enters Serengeti on 28 September 2026 for 48 hours, sleeps one night in a lodge inside the park and travels in a Tanzania-registered vehicle under 2,000 kg.

Conservation fee, first 24 hours	✓ CONFIRMED	TZS 178,850
Conservation fee, second 24 hours	✓ CONFIRMED	TZS 178,850
Concession fee, one night, accommodation high season	✓ CONFIRMED	TZS 153,300
Vehicle entry, local-registered, 0 to 2,000 kg, day 1	✓ CONFIRMED	TZS 20,000
Vehicle entry, local-registered, 0 to 2,000 kg, day 2	✓ CONFIRMED	TZS 20,000
Total statutory charges		**TZS 551,000**

Park charges only. Excludes the lodge tariff and its 1% bed night levy, guide or ranger fees, and NCAA entry for a road route through the Ngorongoro Conservation Area. Vehicle fees are per vehicle, shared among passengers.

HIGHEST ON THIS PAGE
TZS 53,000,000
Elephant trophy, by tusk weight.

LOWEST ON THIS PAGE
TZS 18,600,000
Trophy.

LINES ON THIS PAGE
2
Each read against its source of record.

22

WHAT DO TRANSPORT AND AVIATION REGULATORS CHARGE?

LATRA · GN 1082, 1083, 1084 OF 2024; TCAA

THE SHORT ANSWER

LATRA licenses a goods vehicle for TZS 50,000 to 350,000 a year by payload (GN 1083 of 2024), a commuter bus for TZS 100,000 to 500,000 by seats (GN 1084 of 2024), a bodaboda for TZS 20,000 and a ride-hailing platform for TZS 3,000,000 (GN 1082 of 2024). TCAA registers a drone under 5 kg for USD 100 and charges residents USD 5 a day to fly it.

BODABODA LICENCE

TZS 20,000

LATRA private hire, motorcycle, a year.

RIDE-HAILING APP

TZS 3,000,000

LATRA platform operator licence, a year.

DRONE UNDER 5 KG

USD 100

TCAA registration, per drone.

QUESTIONS PEOPLE ASK

Q How much is a LATRA licence for a bus or goods vehicle?

Under GN 1083 of 2024 a goods vehicle pays TZS 50,000 a year up to 1 tonne, rising to TZS 350,000 for 20 tonnes and above. A commuter bus pays TZS 100,000 up to 15 seats and TZS 500,000 above 65 seats (GN 1084 of 2024).

Q How much does a ride-hailing (Uber or Bolt) licence cost in Tanzania?

The platform operator pays LATRA TZS 3,000,000 (USD 1,400) a year and each driver TZS 50,000 (USD 25) under GN 1082 of 2024. LATRA caps platform commission at 10% to 25% of the fare and takes a 0.5% to 1% levy.

Q How much is a LATRA licence for a bodaboda or bajaji?

LATRA charges TZS 20,000 a year for a motorcycle (bodaboda) and TZS 30,000 for a motor tricycle (bajaji) under GN 1082 of 2024, plus a TZS 2,000 annual application fee. A driver on a ride-hailing platform pays TZS 50,000 a year.

WHO PAYS

Vehicle owner, platform, shipping agent or drone operator

HOW IT IS PAID

GePG control number (namba ya malipo) from LATRA, TASAC or TCAA; TCAA and TASAC fees in USD

WHEN

LATRA licences yearly, goods vehicles up to 2 years; drone permits by day, month or year

MORE QUESTIONS PEOPLE ASK

Q How much are LATRA and TASAC licences for logistics companies?

LATRA charges TZS 50,000 to 350,000 per goods vehicle a year and TZS 200,000 for an annual cross-border permit. TASAC charges shipping agents a USD 50 application and USD 3,000 a year for sea vessels, USD 500 for coastal or inland waterways.

Q How much does a drone permit cost in Tanzania?

TCAA registers a drone under 5 kg for USD 100 and issues a USD 50 import permit. A resident then pays USD 5 a day, USD 100 a month or USD 800 a year to operate; a non-resident pays USD 10 a day.

LATRA GOODS VEHICLES, BY PAYLOAD

GN 1083 of 2024 prints every goods vehicle fee in TZS and in USD; the licence (leseni ya LATRA) is priced on payload.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Goods vehicle licence, a year: up to 1 tonne	TZS 50,000 or USD 25	GN 1083 of 2024, Second Schedule	✓ CONFIRMED
Goods vehicle licence, a year: above 1 to 5 tonnes	TZS 100,000 or USD 50	GN 1083 of 2024, Second Schedule	✓ CONFIRMED
Goods vehicle licence, a year: above 5 to 10 tonnes	TZS 150,000 or USD 70	GN 1083 of 2024, Second Schedule	✓ CONFIRMED
Goods vehicle licence, a year: above 10 to 20 tonnes	TZS 250,000 or USD 115	GN 1083 of 2024, Second Schedule	✓ CONFIRMED
Goods vehicle licence, a year: 20 tonnes and above	TZS 350,000 or USD 165	GN 1083 of 2024, Second Schedule	✓ CONFIRMED
Application form; annual cross-border permit	TZS 20,000 or USD 15; TZS 200,000 or USD 50	GN 1083 of 2024, Second Sch., other charges	✓ CONFIRMED
Transport company registration certificate; change of information	TZS 100,000 or USD 50; TZS 30,000 or USD 10	GN 1083 of 2024, Second Sch., other charges	✓ CONFIRMED

NOTE

A goods vehicle licence now runs up to 2 years (reg. 7(5)), and a 3-year licence is available under reg. 19(2).

SOURCE OF RECORD: LAND TRANSPORT REGULATORY AUTHORITY (LATRA); TRANSPORT LICENSING (GOODS CARRYING VEHICLE) (AMENDMENT) REGULATIONS 2024, GN 1083 OF 2024, SECOND SCHEDULE.

UP TO 1 TONNE
TZS 50,000
Lightest goods vehicle band, a year.

20 TONNES AND ABOVE
TZS 350,000
Heaviest band; USD 165.

CROSS-BORDER PERMIT
TZS 200,000
A year, per vehicle.

LATRA BUSES AND PASSENGER SERVICE VEHICLES

GN 1084 of 2024 prices a PSV licence by seats and service class, for a year or for 3 months, in TZS and USD.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Commuter PSV, up to 15 seats: a year (3 months)	TZS 100,000 (50,000); USD 50 (20)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Commuter PSV, 16 to 30 seats: a year (3 months)	TZS 250,000 (100,000); USD 140 (90)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Commuter PSV, 31 to 45 seats: a year (3 months)	TZS 350,000 (150,000); USD 165 (70)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Commuter PSV, 46 to 65 seats; above 65 seats: a year (3 months)	TZS 400,000 (200,000); 500,000 (300,000); USD 190 (95); 230 (140)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Ordinary and lower semi-luxury bus: up to 25; 26 to 65; above 65 seats (3 months)	TZS 250,000 (150,000); 400,000 (200,000); 500,000 (250,000)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Ordinary and lower semi-luxury bus, USD: up to 25; 26 to 65; above 65 seats (3 months)	USD 95 (70); 190 (95); 230 (115)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Upper semi-luxury, combined luxury and luxury bus, above 25 seats (3 months)	TZS 500,000 (250,000); USD 230 (115)	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
PSV application (3-month licence); variation of licence	TZS 20,000 (10,000) or USD 10 (5); 50% of annual fee	GN 1084 of 2024, Second Schedule	✓ CONFIRMED
Bus timetable; emergency permit book; change of information	TZS 20,000; TZS 20,000; TZS 30,000	GN 1084 of 2024, Second Sch., other services	✓ CONFIRMED
PSV cross-border permit; transport company registration certificate	TZS 200,000; TZS 100,000	GN 1084 of 2024, Second Sch., other services	✓ CONFIRMED

SOURCE OF RECORD: LATRA; TRANSPORT LICENSING (PUBLIC SERVICES VEHICLE) (AMENDMENT) REGULATIONS 2024, GN 1084 OF 2024, SECOND SCHEDULE.

COMMUTER, 15 SEATS
TZS 100,000
A year; TZS 50,000 for 3 months.

LUXURY BUS
TZS 500,000
Above 25 seats, a year.

BUS TIMETABLE
TZS 20,000
Issued with the PSV licence.

LATRA PRIVATE HIRE, RIDE-HAILING, SCHOOL AND TOUR VEHICLES

GN 1082 of 2024 covers bodaboda, bajaji, taxis, ride-hailing platforms and their drivers, school buses and tour vehicles.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Private hire, a year: motorcycle (bodaboda); tricycle (bajaji); taxi cab; special hire	TZS 20,000; TZS 30,000; 50,000; 1,500,000 (USD 10; 15; 25; 700)	GN 1082 of 2024, Second Schedule	✓ CONFIRMED
Annual application fee: motorcycles and tricycles; other categories	TZS 2,000 or USD 2; TZS 10,000 or USD 5	GN 1082 of 2024, Second Sch., other charges	✓ CONFIRMED
Ride-hailing operator (platform) licence, a year; ride-sharing operator the same	TZS 3,000,000 or USD 1,400	GN 1082 of 2024, Second Schedule	✓ CONFIRMED
Ride-hailing service provider (driver and vehicle on a platform), a year	TZS 50,000 or USD 25	GN 1082 of 2024, Second Sch. item 6	✓ CONFIRMED
Ride-sharing service provider, a year	TZS 100,000 or USD 50	GN 1082 of 2024, Second Schedule	✓ CONFIRMED
Ride-hailing onboarding: app test, API integration with LATRA systems, online application	No fee in the guide	LATRA Ride Hailing Operator Licence Guide	✓ CONFIRMED
Platform commission cap, all classes (booking fee up to 3% car, 2% motorcycle)	10% to 25% of the fare	LATRA General Notice No. 7284 of 2022	✓ CONFIRMED
LATRA levy on online taxi and motorcycle fares	0.5% to 1% of the fare	LATRA General Notice No. 7284 of 2022	✓ CONFIRMED
School bus up to 15 passengers; more than 16; shuttle; staff bus; rental vehicle	TZS 100,000; 200,000; 250,000; 300,000; 50,000 (USD 25; 70; 115; 140; 25)	GN 1082 of 2024, Second Schedule	✓ CONFIRMED
Tour service vehicle, a year: up to 15; 16 to 30; 31 to 45; 46 to 54; more than 55 seats	USD 100; 200; 300; 400; 500 (no TZS rate printed)	GN 1082 of 2024, Second Sch. items 10 to 14	✓ CONFIRMED

NOTE

The 10% to 25% commission is a cap on what the platform charges drivers, not a government fee; the 0.5% to 1% LATRA levy is the government share. A foreign-owned tour operator licenses each safari vehicle here in addition to its MNRT tourism licence.

SOURCE OF RECORD: LATRA; LATRA (PRIVATE HIRE SERVICES) (AMENDMENT) REGULATIONS 2024, GN 1082 OF 2024, SECOND SCHEDULE; LATRA GENERAL NOTICE NO. 7284 OF 2022 (ONLINE TAXI AND MOTORCYCLE FARES).

BAJAJI LICENCE
TZS 30,000
Motor tricycle, a year.

RIDE-HAILING DRIVER
TZS 50,000
Service provider on a platform, a year.

TOUR VEHICLE, 15
USD 100
Up to 15 passengers, a year.

TASAC SHIPPING AGENTS AND AGENCY CHARGES

TASAC licenses shipping agents in USD and caps the charges agents levy on cargo owners.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Shipping agent licence application, all categories	USD 50	GN 54 of 2022, Second Sch. (reg. 4(2)(a))	✓ CONFIRMED
Annual licence: sea vessels agent; coastal vessels agent; inland waterways vessels agent	USD 3,000; USD 500; USD 500	GN 54 of 2022, Second Sch. (reg. 6(1))	✓ CONFIRMED
Duplicate licence: sea; coastal; inland waterways	USD 350; USD 100; USD 50	GN 54 of 2022, Second Sch. (reg. 15)	✓ CONFIRMED
Local agency charge caps: delivery order; bill of lading fee; amendment (per request)	USD 15; USD 38.14; USD 59.32 (VAT exclusive)	GN 375 of 2023	✓ CONFIRMED
Agency fee, imports, per tonne: petroleum and dry bulk; liquid bulk; general cargo	USD 0.36 to 0.43; 0.36 to 1.07; 1.07 to 2.49	GN 339 of 2018, Third Sch. (GN 54 of 2022)	✓ CONFIRMED
Agency fee, imports, per container: 20 ft; 40 ft; 40 ft high cube (by origin)	USD 21.36 to 49.84; 42.72 to 99.67; 53.40 to 124.59	GN 339 of 2018, Third Sch. (GN 54 of 2022)	✓ CONFIRMED
Agency fee, exports: non-containerised per tonne; 20 ft; 40 ft; 40 ft high cube	USD 0.36; USD 7.12; USD 14.24; USD 35.60	GN 339 of 2018, Third Sch. (GN 54 of 2022)	✓ CONFIRMED

NOTE

Agency fees and local charges are paid to the licensed shipping agent, not to TASAC; non-commercial cargo is exempt. A coastal vessels agent needs minimum capital of USD 3,000 if wholly Tanzanian or USD 25,000 if a joint venture (reg. 25(c)).

SOURCE OF RECORD: TANZANIA SHIPPING AGENCIES CORPORATION (TASAC); SHIPPING AGENTS REGULATIONS 2018 (GN 339) AS AMENDED BY GN 54 OF 2022; LOCAL SHIPPING AGENCY FEES ORDER 2023, GN 375 OF 2023.

TCAA: DRONES AND AIR OPERATORS

TCAA prices drone registration, import and operation in USD by weight class; residents may pay the TZS equivalent.

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Drone registration, per drone: under 5 kg; 5 to 25 kg; over 25 kg	USD 100; USD 200; USD 300	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED
Drone import permit, per drone: under 5 kg; 5.1 to 25 kg; above 25 kg	USD 50; USD 75; USD 100	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED

SEA VESSELS AGENT
USD 3,000
Annual licence.

DELIVERY ORDER
USD 15
Per bill of lading, capped.

EXPORT, 40 FT
USD 14.24
Agency fee per container, all destinations.

TCAA: DRONES AND AIR OPERATORS · CONTINUED

FEE ITEM	AMOUNT	LEGAL BASIS	STATUS
Drone operating permit, under 5 kg, resident: day; month; year	USD 5; USD 100; USD 800	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED
Drone operating permit, under 5 kg, non-resident	USD 10 a day	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED
Drone operating permit, 5 to 25 kg: resident day; month; year; non-resident day	USD 10; USD 200; USD 1,500; non-resident USD 15 a day	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED
Drone operating permit, over 25 kg: resident day; month; year; non-resident day	USD 15; USD 300; USD 2,000; non-resident USD 20 a day	TCAA Drone Charges; GN 268 of 2026, reg. 104	✓ CONFIRMED
Air operator certificate, initial: aircraft over 5,700 kg; under 5,700 kg	USD 2,400; USD 1,200	Civil Aviation (AOC) Regs 2017; GN 366 of 2023	CONFIRM

NOTE

The Civil Aviation (RPAS) Regulations 2026, GN 268 of 2026, published 18 September 2026, leave drone fees to the Authority, and the TCAA Drone Charges page sets them. Non-residents have a daily operating rate only.

SOURCE OF RECORD: TANZANIA CIVIL AVIATION AUTHORITY, DRONE CHARGES PAGE, UNDER THE CIVIL AVIATION (RPAS) REGULATIONS 2026, GN 268 OF 2026, REGS 10(2)(C) AND 104; CIVIL AVIATION (AIR OPERATOR CERTIFICATION AND ADMINISTRATION) REGULATIONS 2017, AS AMENDED BY GN 366 OF 2023.

BRINGING A DRONE INTO TANZANIA

01 **Apply for the TCAA import permit**
Apply at least three weeks before arrival. The permit costs USD 50 to 100 per drone by weight. TCAA confiscates drones that arrive without one.

02 **Register the drone with TCAA**
Registration costs USD 100 under 5 kg, USD 200 for 5 to 25 kg and USD 300 above 25 kg, per drone.

03 **Take out an operating permit**
A resident chooses a day, month or year permit; a non-resident pays the daily rate, USD 10 under 5 kg, for each day flown.

04 **Add site permissions**
Filming inside a game reserve adds the TAWA drone charge of TZS 200,000 on top of the TCAA permits.

HIGHEST ON THIS PAGE
USD 2,400
Air operator certificate, initial.

LOWEST ON THIS PAGE
USD 5
Drone operating permit, under 5 kg, resident.

LINES ON THIS PAGE
5
Each read against its source of record.

CHARGES COLLECTED WITH THE TRAVEL TICKET

Four statutory charges ride on the ticket or the arrival itself. The operator or insurer collects them and remits to the authority.

FEE ITEM	CITIZEN OR LOCAL	FOREIGN OR FOREIGN-OWNED	LEGAL BASIS	STATUS
Airport service charge, per passenger	TZS 11,000 (domestic travel)	USD 40.4 (international travel)	Airport Service Charge Act Cap. 365 s. 3; FA 2025 s.4	✓ CONFIRMED
Port service charge, per passenger	TZS 500 (resident traveller)	USD 5 (non-resident)	Port Service Charge Act Cap. 264	✓ CONFIRMED
Inbound travel insurance, each foreign arrival (EAC and SADC residents excluded)	Not applicable	TZS equivalent of USD 44	Insurance Act Cap. 394 s.134A; FA 2025 s. 63	✓ CONFIRMED
HIV Response Levy on each train ticket	TZS 500	Same as citizen	Railways Act Cap. 170 s.73A; FA 2025 s.117	✓ CONFIRMED

NOTE

Airlines remit the airport service charge to TRA by the 20th of the following month; the port service charge is returned monthly by the 20th. The inbound insurance covers up to 92 days.

SOURCE OF RECORD: TRA; AIRPORT SERVICE CHARGE ACT CAP. 365; PORT SERVICE CHARGE ACT CAP. 264; INSURANCE ACT CAP. 394; RAILWAYS ACT CAP. 170; FINANCE ACT 2025.

QUESTIONS READERS ASK

Q How much does drone registration cost with TCAA?

USD 100, 200 or 300 per drone by weight (under 5 kg, 5 to 25 kg, over 25 kg). A resident's operating permit for a drone under 5 kg costs USD 5 a day, 100 a month or 800 a year; import permits cost USD 50 to 100.

WHERE THESE FEES ARE FILED AND PAID

AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Land Transport Regulatory Authority (LATRA)	Goods vehicle, public service vehicle, private hire and ride-hailing licences	latra.go.tz
Ministry of Natural Resources and Tourism, Tourism Division (MNRT)	Tourism business licences, tour guide licences	maliasili.go.tz
Tanzania Shipping Agencies Corporation (TASAC)	Shipping agent, clearing and forwarding and port service licences; regulated agency fees	tasac.go.tz

AIRPORT, INTERNATIONAL
USD 40.4
Per passenger, collected with the ticket.

ARRIVAL INSURANCE
USD 44
Each foreign arrival outside EAC and SADC.

TRAIN TICKET LEVY
TZS 500
HIV Response Levy, remitted to LATRA.

A BRIEFING IN DAR ES SALAAM. THE BUDGET IS SETTLED BEFORE THE FIRST CONTROL NUMBER IS ISSUED.

PART VI

PLANNING AND PAYING

A missed date costs more than the fee. **Penalties, interest and the full budget** for seven kinds of reader, computed from the register.

23	What does it cost to file or pay late in Tanzania?	273
24	What does it cost to set up and run in Tanzania? Seven budgets	277

WHAT DOES IT COST TO FILE OR PAY LATE IN TANZANIA?

23

EVERY AUTHORITY · THE PENALTY THE INSTRUMENT PRINTS

THE SHORT ANSWER

A late filing at BRELA costs TZS 2,500 per document for each month or part of a month. TRA charges the higher of 2.5% of the tax or TZS 100,000 (individuals) or TZS 300,000 (companies) for each month a return is late, plus interest at the statutory rate. NSSF adds 5% a month and WCF 2% a month on late contributions. Operating without a business licence is an offence punishable by a fine of up to TZS 500,000.

BRELA LATE DOCUMENT	NSSF LATE CONTRIBUTION	WCF LATE CONTRIBUTION
TZS 2,500	**5% a month**	**2% a month**
Per document, for each month or part of a month.	On the amount unpaid, until paid.	Interest under GN 668 of 2021.

WHO PAYS	HOW IT IS PAID	WHEN
The defaulting entity, or its officers where the Act says so	Billed by control number on the same portal as the fee; fines by the court on conviction	Accrues from the day after the legal date until the day of payment

PENALTIES AND INTEREST, BY AUTHORITY

Every late-filing, late-payment and operating-without-authority charge in the register, by authority. Administrative penalties accrue automatically and are billed by control number; fines marked as offences are imposed by a court on conviction or compounded on written admission.

AUTHORITY	DEFAULT	PENALTY OR INTEREST	STATUS
BRELA	Late delivery of any document to the Registrar, including the annual return	TZS 2,500 per month or part of a month	✓ CONFIRMED
BRELA	Late beneficial ownership form (14b, 14c, 14f)	TZS 2,500 per month or part of a month	✓ CONFIRMED
BRELA	Failing to keep the beneficial ownership register, report changes or file the declaration	Fine TZS 5,000,000 to 10,000,000	✓ CONFIRMED
BRELA	Foreign company (Part XII): late or non-delivery of a required document	TZS 70,000 per month or part of a month	✓ CONFIRMED
BRELA	Business name registered out of time	TZS 1,000 per month or part, on top of the normal fee	✓ CONFIRMED
BRELA	Late trade mark renewal; late patent annual fee in the grace period	TZS 30,000 additional fee; TZS 1,000 per month of grace, up to TZS 6,000	✓ CONFIRMED
RITA	Late annual return of an incorporated board of trustees	TZS 10,000 per trustee per month	✓ CONFIRMED
Registrar of NGOs	Non-payment of the NGO annual fee	Default fine TZS 100,000 (international NGO USD 300)	✓ CONFIRMED
Registrar of NGOs / court	Operating an NGO without registration	Fine up to TZS 500,000, imprisonment up to 1 year, or both; up to TZS 50,000 a day while it continues	✓ CONFIRMED
BRELA / council	Business licence renewed or first taken out more than 21 days late	25% of the unpaid fee, plus 2 percentage points for each later 30-day period	✓ CONFIRMED
Court	Carrying on business without a valid licence	Class A: fine TZS 100,000 to 500,000; Class B: TZS 50,000 to 300,000; or up to 2 years, or both	✓ CONFIRMED
Court	Wilful evasion of the full licence fee	300% of the fee, on top of the fee	✓ CONFIRMED
Licensing authority	Business licence offence compounded on written admission	TZS 100,000 to 300,000	✓ CONFIRMED

BRELA LATE DOCUMENT

TZS 2,500 per month or part of a month

Every document, no cap printed.

UNREGISTERED NGO

TZS 500,000

Fine on conviction, s.35(1)(d).

EVASION

300% of the fee

Business licence fee evaded wilfully.

PENALTIES AND INTEREST, BY AUTHORITY · CONTINUED

AUTHORITY	DEFAULT	PENALTY OR INTEREST	STATUS
Court	Failing to notify cessation, change of premises or change of line of business	Class A: fine TZS 100,000 to 500,000; Class B: TZS 50,000 to 300,000; or up to 2 years, or both	✓ CONFIRMED
Court	Non-citizen carrying out a GN 487A reserved activity	Fine not less than TZS 10,000,000 or up to 6 months, and revocation of visa and resident permit	✓ CONFIRMED
Court	Citizen assisting a non-citizen in a reserved activity	Fine of TZS 5,000,000 or up to 3 months	✓ CONFIRMED
TRA	Return filed or tax paid late	Per month: higher of 2.5% of tax due or TZS 100,000 (individual) or TZS 300,000 (body corporate)	✓ CONFIRMED
TRA	Tax paid after the due date	Statutory rate compounded monthly; 8.75% for the 3rd quarter of 2026	✓ CONFIRMED
TRA	Failing to maintain documents	Per month: TZS 20,000 (individual); TZS 200,000 (body corporate)	✓ CONFIRMED
TRA / court	Failure to issue a fiscal (EFD) receipt	20% of the value or TZS 2,000,000, whichever greater, capped at TZS 4,000,000, or up to 3 years, or both	✓ CONFIRMED
TRA	Instrument stamped late or insufficiently	Proper duty plus 25% of the duty, not more than ten times the proper duty	✓ CONFIRMED
NSSF	Late contribution	5% of the unpaid amount per month or part of a month	✓ CONFIRMED
WCF	Late contribution	Interest of 2% of the amount delayed	✓ CONFIRMED
PSSSF	Late remittance of contributions	1.5% of the unremitted amount, plus 1.5% of the aggregate unpaid per month after 30 days	✓ CONFIRMED
OSHA / court	Using premises as a workplace without a certificate of registration	Fine TZS 1,000,000 to 5,000,000 or up to 12 months, or both; up to TZS 100,000 a day continuing	✓ CONFIRMED
OSHA	Operating unregistered; no periodic medical examination; no training (compounded)	TZS 1,000,000 per offence	✓ CONFIRMED
Labour Commissioner / court	Working, or employing a non-citizen, without a work permit	Fine not less than TZS 10,000,000 or not less than 2 years, or both (worker and employer)	✓ CONFIRMED
Labour Commissioner	Late half-yearly return on non-citizen employees	TZS 500,000 per month or part of a month	✓ CONFIRMED

WHO PAYS

The defaulting entity, or its officers where the Act says so

HOW IT IS PAID

Billed by control number on the same portal as the fee; fines by the court on conviction

WHEN

Accrues from the day after the legal date until the day of payment

PENALTIES AND INTEREST, BY AUTHORITY · CONTINUED

AUTHORITY	DEFAULT	PENALTY OR INTEREST	STATUS
Labour Commissioner / court	Work permit not surrendered within 14 days before departure	Fine not less than TZS 10,000,000 or not less than 12 months, or both	✓ CONFIRMED
Immigration / court	Overstay or working without a residence permit; employing or harbouring such a person	Fine not less than TZS 500,000 or up to 3 years, or both; no per-day overstay fee	✓ CONFIRMED
Ministry of Lands	Land rent unpaid	0.5% a month once six months overdue; 1% a month after twelve months	✓ CONFIRMED
Council	Property rate unpaid	Interest up to 1% a month; offence fine TZS 500,000 to 2,000,000	✓ CONFIRMED
NEMC	Annual environmental compliance fee paid after 31 December	5% per month	✓ CONFIRMED
Basin Water Board	Water use fee paid late	5% of the outstanding bill per month; non-payment fine TZS 300,000 to 1,000,000	✓ CONFIRMED
EWURA	Regulatory levy paid after 30 days from the demand note	Interest 2% compounded monthly	✓ CONFIRMED
TMDA	Late payment of a TMDA fee	15% of the amount payable	✓ CONFIRMED
CRB / court	Engaging an unregistered contractor; late annual returns	Up to 10% of contract value or TZS 5,000,000, whichever higher; late returns 0.1% of class limit	✓ CONFIRMED
AQRB	Annual subscription unpaid by end of June	30% of the outstanding subscription	✓ CONFIRMED
Judiciary	Advocate's practising certificate renewed over 6 months late	Renewal fee plus half of it	✓ CONFIRMED
BOT	Tier 2 microfinance breach; credit reference bureau continuing non-compliance	TZS 500,000 to 5,000,000; not less than TZS 500,000 a day	✓ CONFIRMED
TBS	PVoC-regulated goods or used vehicles arriving without a certificate	15% of the invoice value as assessed by TRA, plus destination inspection costs	✓ CONFIRMED
TASAC	Late payment of TASAC shipping business charges	Interest 10% compounded monthly	✓ CONFIRMED
TAWA	Hunting block fee paid late	5% surcharge	✓ CONFIRMED

SOURCE OF RECORD: THE ACT OR REGULATION NAMED AGAINST EACH LINE IN THE CHAPTERS OF THIS HANDBOOK.

WHO PAYS

The defaulting entity, or its officers where the Act says so

HOW IT IS PAID

Billed by control number on the same portal as the fee; fines by the court on conviction

WHEN

Accrues from the day after the legal date until the day of payment

24

WHAT DOES IT COST TO SET UP AND RUN IN TANZANIA? SEVEN BUDGETS

SEVEN READERS · GOVERNMENT CHARGES ONLY · COMPUTED FROM THE REGISTER

THE SHORT ANSWER

Government charges for a foreign-owned consultancy company with one expatriate director come to TZS 487,000 plus USD 6,050 in the first year. A citizen's retail shop in a municipality pays TZS 145,000. A national NGO pays TZS 246,500. Each budget below lists every charge with its authority and status, and sums them by currency; professional fees are excluded throughout.

FOREIGN CONSULTANCY	CITIZEN RETAIL SHOP	NATIONAL NGO
USD 6,050	**TZS 145,000**	**TZS 246,500**
Plus TZS 487,000 in shillings, first year.	Municipality, first year.	Registration and first-year charges.

WHO PAYS

Each authority separately; there is no single government invoice

HOW IT IS PAID

One control number per authority, in the currency the bill states

WHEN

Budgets are stated at the fees in force on 26 September 2026

WORKED BUDGET: FOREIGN INVESTOR, CONSULTANCY COMPANY IN DAR ES SALAAM

A company with nominal share capital between TZS 1,000,000 and 5,000,000, more than 50% foreign-held, one expatriate shareholder-director, office under 100 m2 in a municipality; government charges in the first year.

BRELA name reservation	✓ CONFIRMED	TZS 50,000
BRELA registration, share capital TZS 1m to 5m	✓ CONFIRMED	TZS 175,000
Stamp duty, memorandum of association	✓ CONFIRMED	TZS 10,000
Stamp duty, articles of association	✓ CONFIRMED	TZS 10,000
Beneficial ownership form, one filing	✓ CONFIRMED	TZS 22,000
TIN registration	✓ CONFIRMED	TZS 0
Business licence, business consultancy, foreign-owned principal	✓ CONFIRMED	USD 2,000
Fire safety certificate, office up to 100 m2 (Class A)	✓ CONFIRMED	TZS 40,000
OSHA workplace registration	✓ CONFIRMED	TZS 0
OSHA annual inspection, professional and technical, micro	✓ CONFIRMED	TZS 80,000
PDPC data controller registration, small	✓ CONFIRMED	TZS 100,000
Work permit Class A, investor	✓ CONFIRMED	USD 1,000
Residence permit Class A-3, investor	✓ CONFIRMED	USD 3,000
Re-entry pass with the residence permit	✓ CONFIRMED	USD 50
Total statutory charges		**TZS 487,000 + USD 6,050**

Excludes the ordinary visa used on arrival, dependants (USD 50 re-entry pass each when listed on the principal's residence permit; USD 550 for a separate dependant pass), TISEZA filing charges, the annual return from year two, and payroll levies. Consultancy is not a GN 487A reserved activity, so the USD row of the Cap. 101 Schedule applies.

WHO PAYS
Each authority separately; there is no single government invoice

HOW IT IS PAID
One control number per authority, in the currency the bill states

WHEN
Budgets are stated at the fees in force on 26 September 2026

WORKED BUDGET: CITIZEN, RETAIL SHOP IN A MUNICIPALITY

A Tanzanian sole trader opening one retail shop in a city or municipal council area under a registered business name.

BRELA business name registration	✓ CONFIRMED	TZS 15,000
TIN registration	✓ CONFIRMED	TZS 0
Business licence, retail shop, City or Municipal principal	✓ CONFIRMED	TZS 70,000
Fire safety certificate, retail shop (group 3, Class A)	✓ CONFIRMED	TZS 20,000
OSHA workplace registration	✓ CONFIRMED	TZS 0
OSHA annual inspection, wholesale and retail, micro	✓ CONFIRMED	TZS 40,000
Presumptive income tax, first 12 months after the TIN	✓ CONFIRMED	TZS 0
Total statutory charges		**TZS 145,000**

Excludes the business name annual fee of TZS 5,000 from year two, property rate (owner only), and an EFD, which becomes mandatory at annual turnover of TZS 11 million. A name sign at the shop showing only the business name carries no billboard fee.

WORKED BUDGET: SELF-EMPLOYED TAX PRACTITIONER

A resident individual practising as a tax practitioner under a registered business name from a single-level office under 100 m2 in a municipality.

BRELA business name registration	✓ CONFIRMED	TZS 15,000
TIN registration	✓ CONFIRMED	TZS 0
Business licence, tax practitioner, principal	✓ CONFIRMED	TZS 300,000
Fire safety certificate, office up to 100 m2 (Class A)	✓ CONFIRMED	TZS 40,000
OSHA annual inspection, professional and technical, micro	✓ CONFIRMED	TZS 80,000
PDPC data controller registration, small	✓ CONFIRMED	TZS 100,000
Total statutory charges		**TZS 535,000**

Professional service providers register for VAT whatever their turnover. Excludes professional body subscriptions, income tax, the business name annual fee from year two and service levy of 0.25% of turnover above TZS 4,000,000.

WHO PAYS
Each authority separately; there is no single government invoice

HOW IT IS PAID
One control number per authority, in the currency the bill states

WHEN
Budgets are stated at the fees in force on 26 September 2026

WORKED BUDGET: LOCAL NGO REGISTERED AT NATIONAL LEVEL

A Tanzanian NGO registered with the Registrar of NGOs to operate nationally, renting a single-level office under 100 m2.

NGO registration, national	✓ CONFIRMED	TZS 115,000
Stamp duty on registration	✓ CONFIRMED	TZS 1,500
NGO annual fee, first year	✓ CONFIRMED	TZS 50,000
TIN registration	✓ CONFIRMED	TZS 0
Fire safety certificate, office up to 100 m2 (Class A)	✓ CONFIRMED	TZS 40,000
OSHA annual inspection, other services, micro	✓ CONFIRMED	TZS 40,000
Total statutory charges		**TZS 246,500**

Excludes a business licence, which applies only where the NGO carries on a business priced in the Cap. 101 Schedule, and RITA incorporation of trustees (TZS 200,000) where the founders also want a body corporate to hold property. Non-payment of the annual fee draws a TZS 100,000 default fine.

WORKED BUDGET: FOREIGN PHD RESEARCHER

A non-EAC doctoral student conducting field research in Tanzania under an admitted-student visa and a COSTECH research permit.

Student visa, PhD student	✓ CONFIRMED	USD 550
COSTECH research permit, application fee	CONFIRM	USD 50
COSTECH research permit, research fee	CONFIRM	USD 300
Total statutory charges		**USD 900**

Where the programme requires a residence permit, Class C-1 (researchers) costs USD 500 plus a USD 50 re-entry pass in place of the visa. Nationals of visa-exempt states take Student Pass 1 at USD 200. Excludes park entry and institutional fees.

WHO PAYS
Each authority separately; there is no single government invoice

HOW IT IS PAID
One control number per authority, in the currency the bill states

WHEN
Budgets are stated at the fees in force on 26 September 2026

WORKED BUDGET: CITIZEN FIELD INTERN OR WORKER

A Tanzanian citizen preparing identity, travel and driving documents for field work.

NIDA national ID, first registration and card	✓ CONFIRMED	TZS 0
Ordinary e-passport, application fee	✓ CONFIRMED	TZS 20,000
Ordinary e-passport, submission fee	✓ CONFIRMED	TZS 130,000
Provisional driving licence	✓ CONFIRMED	TZS 10,000
Driving test	✓ CONFIRMED	TZS 3,000
Driving licence, 5 years	✓ CONFIRMED	TZS 70,000
Total statutory charges		**TZS 233,000**

Excludes driving school tuition and a birth certificate: registration over 10 years costs TZS 20,000 where the birth was never registered. A lost NIDA card costs TZS 20,000 to replace the first time.

WORKED BUDGET: IMPORTER CLEARING ONE 20 FT CONTAINER

General merchandise in CET band 3, customs value (CIF) TZS 50,000,000, FOB TZS 46,000,000, entered for home consumption at Dar es Salaam port and removed within the free storage period.

Import duty, CET band 3, 25% of customs value	✓ CONFIRMED	TZS 12,500,000
Railway Development Levy, 2% of customs value	✓ CONFIRMED	TZS 1,000,000
Customs Processing Fee, 0.6% of FOB	✓ CONFIRMED	TZS 276,000
VAT, 18% of customs value plus duty, RDL and CPF	✓ CONFIRMED	TZS 11,479,680
TPA wharfage, domestic container, 1.6% of customs value	✓ CONFIRMED	TZS 800,000
TPA shore handling, domestic 20 ft FCL	✓ CONFIRMED	USD 90
TPA Green Port Initiatives charge, 20 ft	✓ CONFIRMED	USD 50
TPA storage, first 5 days	✓ CONFIRMED	USD 0
Business licence, importation, principal (annual)	✓ CONFIRMED	TZS 400,000
Total statutory charges		**TZS 26,455,680 + USD 140**

VAT base: 50,000,000 + 12,500,000 + 1,000,000 + 276,000 = TZS 63,776,000. Excludes the PVoC certificate paid before shipment (0.50% of FOB, minimum USD 250), the TPA Port Infrastructure Development charge, excise and IDL (not charged on these goods) and shipping line charges. The clearing agent's own fee is a private charge and is left out.

WHO PAYS
Each authority separately; there is no single government invoice

HOW IT IS PAID
One control number per authority, in the currency the bill states

WHEN
Budgets are stated at the fees in force on 26 September 2026

APPENDIX A

MORE QUESTIONS READERS ASK

Questions drawn from what readers search, answered from the register. Questions already answered inside a chapter are not repeated here.

01 · REGISTERING A COMPANY

Q Can one person register a company in Tanzania? (Mtu akiwa peke yake anaweza kusajili kampuni?)

BRELA registers a private company with at least two subscribers, each taking at least one share. A sole owner holds the majority and appoints a second shareholder. The alternative for one person is a business name, registered with BRELA for TZS 15,000 and open to citizens only.

Q How much does it cost to register a business name with BRELA? (Gharama za kusajili jina la biashara BRELA ni shilingi ngapi?)

TZS 15,000 to register, then TZS 5,000 every year to maintain it, paid by control number on ORS. Alteration of particulars costs TZS 15,000 and notice of cessation TZS 10,000. Business names are available to citizens only.

08 · IMPORT DUTY AND ENTRY COSTS

Q How much is import duty on a used car?

Import duty follows the CET band. Excise is 5% for 1,001 to 2,000 cc and, from 1 July 2026, petrol cars up to 1,000 cc; 10% above 2,000 cc. Additional excise: 18% (8 to 10 years), 35% (over 10 to 20), 40% (over 20). VAT 18%; RDL 2%; CPF 0.6%.

Q What does TBS charge for import inspection under PVoC?

The certificate of conformity costs 0.50% of FOB on Route A, 0.45% on Route B and 0.25% on Route C, minimum USD 250 and maximum USD 5,000. Regulated goods arriving without a certificate pay 15% of the invoice value plus destination inspection costs.

13 · LAND, TITLE AND TRANSFER

Q Can a foreigner own land in Tanzania, and at what cost?

A non-citizen, and a company majority-owned by non-citizens, holds land only through a granted right of occupancy or a TISEZA derivative right (Land Act s.19(2)). The derivative right costs 10% of the Ministry of Lands title charge, on top of premium and rent.

WHO PAYS	HOW IT IS PAID	WHEN
Every reader	Each answer names the authority and the instrument	Stated at 26 September 2026

14 · BUILDING, FIRE AND ENVIRONMENT

Q How much is the fire safety certificate for an office?

A single-level office up to 100 m2 pays TZS 40,000 a year (group 5, Class A) and an office over 100 m2 TZS 100,000. A retail shop pays TZS 20,000 and a supermarket TZS 500,000 (Fire and Rescue Force, GN 478H of 2022). Vehicle fire inspection is free.

PAYING A FEE

Q How is a government fee paid with a control number? (Malipo kwa namba ya malipo?)

The authority reviews the filing and issues a bill with a GePG control number (namba ya malipo). The applicant pays that exact amount by bank or mobile money, receives an electronic receipt and downloads the licence. A BRELA Class A licence issues within one working day of payment.

Q Are government fees refunded if paid in error or the application is refused?

Business licence fees are refunded in full for wrong assessment, system error, double payment or refusal after payment, on a written claim within 30 days (GN 626 of 2023). NEMC compliance fees are not refundable. TRA pays a correct refund within 14 days of its decision.

23 · PENALTIES AND INTEREST

Q What is the penalty for paying a government fee late in Tanzania?

Each authority sets its own: BRELA TZS 2,500 a month per document, TRA 2.5% a month or a fixed amount from TZS 100,000, NSSF 5% a month, WCF 2%, land rent 0.5% then 1% a month, TMDA 15%, and business licences 25% plus 2 points per 30 days.

Q What is the TRA penalty for a late VAT return or payment?

Per month or part month, the higher of 2.5% of the tax due or 5 currency points (TZS 100,000) for an individual and 15 currency points (TZS 300,000) for a body corporate, plus interest at the statutory rate compounded monthly, 8.75% in the 3rd quarter of 2026.

MAINLAND AND ZANZIBAR

Q Does Zanzibar charge the same VAT and SDL as the Mainland?

No. Zanzibar VAT is 15%, with a registration threshold of TZS 100 million a year, against 18% on the Mainland. Zanzibar SDL is 4% for employers with 4 or more employees, against 3.5% for 10 or more on the Mainland. The Zanzibar Revenue Authority administers both.

Q Is a BRELA-registered company or licence valid in Zanzibar?

Zanzibar runs its own registries and licensing: BPRA registers companies and business names, ZIPA handles investment, and ZRA collects taxes, including VAT at 15%. BRELA, TNBP and council licences are Mainland instruments, and this handbook prints no Zanzibar registration fees.

WHO PAYS	HOW IT IS PAID	WHEN
Every reader	Each answer names the authority and the instrument	Stated at 26 September 2026

APPENDIX B

WHAT THIS EDITION CORRECTS

Figures that circulate in guides, blogs and older Zatra posts, set against what the instrument says today. 30 are listed; each chapter prints only the verified figure.

FIGURES IN CIRCULATION, AGAINST THE VERIFIED FIGURE

TOPIC	IN CIRCULATION	VERIFIED FIGURE	INSTRUMENT	STATUS
Railway Development Levy	1.5% of CIF	2% of customs value (CIF)	Railways Act Cap. 170 s.72, as amended by Finance Act 2024 s.75(a)	✓ CONFIRMED
Council service levy	Up to 0.3% of turnover	0.25% of turnover net of VAT and excise, for turnover above TZS 4,000,000	Local Government Finances Act Cap. 290, as amended by Finance Act 2025 ss.69, 70 and 72	✓ CONFIRMED
Presumptive tax ceiling	TZS 100 million, top band 3.5%	TZS 200,000,000; top band 4.0% of turnover; nil for 12 months for a new TIN	Income Tax Act Cap. 332 First Schedule para 2, as amended by Finance Act 2026 s.27	✓ CONFIRMED
VAT registration threshold	TZS 100 million a year	TZS 200 million in 12 months, or TZS 100 million in 6 months	VAT Act Cap. 148 s.28	✓ CONFIRMED
Non-resident tax on gains from land, buildings and shares	20% of the gain	30% of the gain	Income Tax Act Cap. 332 s. 115(1)(d), as amended by Finance Act 2025 s.57	✓ CONFIRMED
Sports royalty withholding	5%	15% (the 5% rate was repealed from 1 July 2026)	Income Tax Act Cap. 332 First Schedule para 4(b), Finance Act 2026	✓ CONFIRMED
Skills and Development Levy	4.5% of gross emoluments	3.5% of monthly gross emoluments, employers with 10 or more employees	Vocational Education and Training Act Cap. 82 s.14	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
Check any figure recalled from an older source against this table

WHEN
Superseded figures are never printed in the chapters

FIGURES IN CIRCULATION, AGAINST THE VERIFIED FIGURE · CONTINUED

TOPIC	IN CIRCULATION	VERIFIED FIGURE	INSTRUMENT	STATUS
OSHA workplace registration fee	Registration fee by sector and size	Nil since 1 July 2018	OSH (General Administrative) (Amendment) Rules, GN 719 of 2018	✓ CONFIRMED
OSHA annual inspection fee	80% of the registration fee	Fixed table by sector and size, TZS 40,000 to 1,440,000	GN 149 of 2015 as amended by GN 719 of 2018	✓ CONFIRMED
WCF late contribution interest	10% of the amount unpaid	2% of the amount delayed	Workers Compensation Act Cap. 263 s.75(2); Workers Compensation Regulations as amended by GN 668 of 2021	✓ CONFIRMED
BRELA company registration, top fee	TZS 440,000 (four bands)	TZS 1,000,000 for share capital over TZS 10 billion (nine bands from TZS 95,000)	Companies Act Cap. 212 R.E. 2023 s.458; BRELA Companies Fees schedule	✓ CONFIRMED
Trade mark application	No fee	TZS 50,000 per class on filing, then TZS 60,000 per class on registration	Trade and Service Marks Regulations, GN 40 of 2000, Form TM/SM 2	✓ CONFIRMED
Mineral dealer's licence	TZS 50,000 application; TZS 500,000 / 1,000,000 / 250,000 licence	USD 200 application; USD 1,000 (gold, metallic, coloured gemstones), USD 2,000 (diamonds), USD 500 (coal, industrial minerals); company at least 25% Tanzanian-held	Mining (Minerals and Mineral Concentrates Trading) Regulations, GN 2 of 2018, First Schedule as substituted by GN 45 of 2018	✓ CONFIRMED
Mineral broker licence	TZS 15,000 application plus TZS 100,000 licence	TZS 50,000 application; TZS 200,000 licence	GN 2 of 2018, First Schedule as substituted by GN 45 of 2018	✓ CONFIRMED
Investment certificate issuer	Tanzania Investment Centre (TIC)	TISEZA: TZS 4,000,000 domestic investor; TZS 6,000,000 foreign investor	Investment and Special Economic Zones Act 2025	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
Check any figure recalled from an older source against this table

WHEN
Superseded figures are never printed in the chapters

FIGURES IN CIRCULATION, AGAINST THE VERIFIED FIGURE · CONTINUED

TOPIC	IN CIRCULATION	VERIFIED FIGURE	INSTRUMENT	STATUS
TISEZA zone building permit threshold	TZS 800,000 up to 10,000 m2	TZS 800,000 up to 1,000 m2, plus TZS 30,000 per extra 100 m2	Investment and Special Economic Zones Regulations, GN 466 of 2025, Second Schedule Part N	✓ CONFIRMED
Late land rent interest	1% a month after six months	0.5% a month once six months overdue; 1% a month after twelve months	Land Act Cap. 113 R.E. 2023 s. 35(11)	✓ CONFIRMED
Stamp duty on conveyance	1% of value	Nil up to TZS 20,000; 0.5% of the first TZS 100,000; 1% of the excess	Stamp Duty Act Cap. 189 R.E. 2023, Schedule article 22	✓ CONFIRMED
Fire levy, office up to 100 m2	TZS 45,000	TZS 40,000 (group 5, Class A)	Fire and Rescue Force (Safety Inspection, Certificates and Levy) (Amendment) Regulations, GN 478H of 2022	✓ CONFIRMED
Hotel levy	10% of guest house charges	2% from 1 July 2025	Local Government Finances Act Cap. 290, as amended by Finance Act 2025	✓ CONFIRMED
Additional excise on aged imported vehicles	15% and 30%	18% (8 to 10 years); 35% (over 10 to 20 years); 40% (over 20 years)	Excise (Management and Tariff) Act Cap. 147 s.126(9), as substituted by Finance Act 2026	✓ CONFIRMED
PVoC penalty for goods without a certificate	15% of CIF	15% of the total invoice value as assessed by TRA, plus destination inspection costs	TBS penalty schedule under the PVoC Programme (2025)	✓ CONFIRMED
TBS batch certification at destination	0.2% of C&F	TZS 6 per kg; sugar TZS 2.5 per kg	TBS destination inspection costs schedule (2025)	✓ CONFIRMED
Phytosanitary certificate for export	USD 15 plus USD 2 inspection	TZS 130,000 per commercial consignment, plus inspection from TZS 25,000	Plant Health (Amendment) Regulations, GN 929 of 2024	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
Check any figure recalled from an older source against this table

WHEN
Superseded figures are never printed in the chapters

FIGURES IN CIRCULATION, AGAINST THE VERIFIED FIGURE · CONTINUED

TOPIC	IN CIRCULATION	VERIFIED FIGURE	INSTRUMENT	STATUS
TMDA fees instrument	TMDA fees cited without a Government Notice	Tanzania Medicines and Medical Devices (Fees and Charges) Regulations 2021, GN 686 of 2021: domestic medicine TZS 1,000,000; imported USD 2,000 or 3,000	GN 686 of 2021, First Schedule	✓ CONFIRMED
LATRA vehicle licences	Pre-2024 LATRA schedules	Goods vehicle TZS 50,000 to 350,000 a year; commuter PSV TZS 100,000 to 500,000 a year	Transport Licensing (Goods Carrying Vehicle) and (Public Service Vehicle) (Amendment) Regulations 2024, GN 1083 and GN 1084 of 2024	✓ CONFIRMED
TANAPA conservation fees	USD tariff, VAT exclusive (2023/24)	TZS tariff 2026/27: Serengeti non-resident adult TZS 178,850 per 24 hours, inclusive of VAT where applicable	TANAPA tariff 2026/27, valid 1 July 2026 to 30 June 2027	✓ CONFIRMED
Tour guide licence	TZS 127,750	TZS 35,000 a year, citizens only	Tourism (Fees and Charges) Regulations 2015, as re-substituted by GN 38 of 2025	✓ CONFIRMED
Tourist hunting trophy fees	USD 60,000 (elephant); USD 15,000 (lion); USD 12,000 (leopard)	Elephant TZS 27,000,000 to 53,000,000; lion TZS 18,600,000; leopard TZS 11,930,000	Tourist Hunting Regulations 2024 (Kanuni za Uwindaji wa Kitalii za Mwaka 2024)	✓ CONFIRMED
Fine for trading without a business licence	Up to TZS 250,000 (national) or TZS 100,000 (local)	TZS 100,000 to 500,000 (Class A); TZS 50,000 to 300,000 (Class B), or up to 2 years, or both	Business Licensing Act Cap. 101 R.E. 2023 s.22, as amended by Act No. 12 of 2023	✓ CONFIRMED

SOURCE OF RECORD: THE INSTRUMENT NAMED ON EACH ROW, READ IN THIS EDITION.

WHO PAYS
Every reader

HOW IT IS PAID
Check any figure recalled from an older source against this table

WHEN
Superseded figures are never printed in the chapters

APPENDIX C

LINES TO CONFIRM AND FEES NOT SET

1,414 of the 1,427 lines (99.1%) were read on the source of record in this edition. The remainder, and the items for which no fee is set, are listed here in full.

THE 13 LINES TO CONFIRM WITH THE AUTHORITY

No primary copy could be reached in this edition. The register figure is printed where one exists; confirm it at the control-number stage.

AUTHORITY	ITEM	REGISTER FIGURE	STATUS
TCCIA	EAC certificate of origin	TZS 5,000 plus TZS 2,500 printing	CONFIRM
Ministry of Livestock and Fisheries	Fish export licence	TZS 50,000 to 200,000 a year plus 2% per consignment	CONFIRM
Cashewnut Board of Tanzania	Export permit; service levy	Permit free; 0.3% of turnover	CONFIRM
WMA	Verification fees for weighing and measuring instruments and pre-packaged goods (including imports)	Not published by the authority	CONFIRM
Prime Minister's Office (Labour, Employment and Relations)	Private employment agency (recruitment) licence, 1 year, renewable	Not published by the authority	CONFIRM
COSTECH	National research permit (research clearance) for foreign researchers	Not published by the authority	CONFIRM
Ministry of Lands (Commissioner for Lands)	Transfer: notice of intention; application for approval (consent)	TZS 2,000; TZS 5,000	CONFIRM
Kigamboni MC	Building permit, residential, by floor area	TZS 50,000 (0 to 50 m2); 100,000 (51 to 100 m2); 150,000 (101 to 150 m2)	CONFIRM
CRB	Dispensation fee (client applies for a contractor to work above class limit)	Prescribed in Table 12, Second Schedule	CONFIRM
EWURA	Water supply and sanitation utility licences	Not published by the authority	CONFIRM
REA	Rural energy levies (context)	Not published by the authority	CONFIRM

WHO PAYS
Every reader

HOW IT IS PAID
Confirm at the control-number stage

WHEN
Next edition after the Finance Act 2027

THE 13 LINES TO CONFIRM WITH THE AUTHORITY · CONTINUED

AUTHORITY	ITEM	REGISTER FIGURE	STATUS
tzNIC / TCRA	.tz domain names	Not published by the authority	CONFIRM
TCAA	Air operator certificate, initial	USD 2,400 (over 5,700 kg); USD 1,200 (under)	CONFIRM

SOURCE OF RECORD: ZATRA VERIFICATION REGISTER, SEPTEMBER 2026.

THE 37 ITEMS FOR WHICH THE AUTHORITY SETS NO FEE

The authority's own schedule or instrument was read and prints no amount. These are confirmed facts, not gaps.

AUTHORITY	ITEM	WHAT THE SOURCE SAYS	STATUS
BRELA	Strike-off / voluntary striking off (deregistration)	No fee item in the schedule	✓ CONFIRMED
BRELA	Increase of nominal share capital	No top-up item; notice of increase TZS 22,000	✓ CONFIRMED
BRELA	Industrial designs (Mainland)	No Mainland government fee (ARIPO route)	✓ CONFIRMED
BRELA	Company name availability search on ORS	No fee item in the schedule (reservation TZS 50,000 is the charged step)	✓ CONFIRMED
RITA (Administrator General)	Administration of deceased estates by the Administrator General	Assessed on estate size; no published amount	✓ CONFIRMED
TRA	Taxpayer Identification Number (TIN) registration	No fee prescribed; apply within 15 days of starting employment, business or investment	✓ CONFIRMED
TRA	Tax clearance certificate	Issued on application; no fee published	✓ CONFIRMED
TRA	Electronic fiscal device (EFD/VFD) purchase price	Not set by TRA; bought from TRA-approved suppliers at market price. Mandatory where annual turnover is TZS 11 million or more	✓ CONFIRMED
TRA	Motor vehicle number plate fee	Not published	✓ CONFIRMED
TRA	Duplicate driving licence fee	Not published	✓ CONFIRMED
TRA	Driving licence class addition fee	Not published	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
Confirm at the control-number stage

WHEN
Next edition after the Finance Act 2027

THE 37 ITEMS FOR WHICH THE AUTHORITY SETS NO FEE · CONTINUED

AUTHORITY	ITEM	WHAT THE SOURCE SAYS	STATUS
TRA	Foreign driving licence conversion fee	Not published	✓ CONFIRMED
TBS	PVoC fee exclusions (testing, container sealing, re-inspection)	Not set by TBS; the 2025 guideline prints only the route fee table	✓ CONFIRMED
TBS	Product certification; food and cosmetics premises and product registration	Not published	✓ CONFIRMED
Immigration Services Department	East Africa Tourist Visa	Not applicable	✓ CONFIRMED
Immigration Services Department	Special pass (SP-1/SP-2): short employment or business activity, and in-country first-grant applicants awaiting a residence permit	Not applicable	✓ CONFIRMED
Labour Commissioner	Class A holder engaging with another company in which he is a shareholder: written authorisation of the Labour Commissioner after a tax clearance certificate	Not applicable	✓ CONFIRMED
Immigration Services Department	Overstay: per-day administrative fee	Not applicable	✓ CONFIRMED
NIDA	National ID card, first registration and first card	No fee stated	✓ CONFIRMED
NSSF	Employer registration	No fee printed	✓ CONFIRMED
CMA	Referral of a labour dispute (CMA Form No. 1)	No fee published	✓ CONFIRMED
Immigration Services Department	Residence permit renewal (RPL), change of company in the same class (RG1), change of company and class (RG2), change of class in the same company (SG), returnee (RT)	Not applicable	✓ CONFIRMED
Immigration Services Department	Residence permit cancellation or surrender	Not applicable	✓ CONFIRMED
Immigration Services Department	Citizenship by registration	Not applicable	✓ CONFIRMED

WHO PAYS
Every reader

HOW IT IS PAID
Confirm at the control-number stage

WHEN
Next edition after the Finance Act 2027

THE 37 ITEMS FOR WHICH THE AUTHORITY SETS NO FEE · CONTINUED

AUTHORITY	ITEM	WHAT THE SOURCE SAYS	STATUS
Labour Commissioner	Replacement of a lost, stolen or damaged work permit or certificate of exemption	Not applicable	✓ CONFIRMED
BOT	Tier 2 annual licence fee	No annual licence fee prescribed	✓ CONFIRMED
BOT	Tier 4 community microfinance group (VICOBA) registration	No registration fee prescribed	✓ CONFIRMED
BOT	Bureau de change Class C (hotels, spot with guests only)	No minimum capital prescribed for Class C	✓ CONFIRMED
CMSA	Replacement licence	Not published on the current CMSA fee structure	✓ CONFIRMED
FIU	Reporting entity registration (goAML)	No fee	✓ CONFIRMED
Ministry of Health	Private health facility registration	No amount published	✓ CONFIRMED
Nursing and Midwifery Council (TNMC)	Registration, licence renewal, foreign temporary licence	No amount published	✓ CONFIRMED
NACTVET / Ministry of Education	Institution registration and accreditation; private school registration	No current amount published	✓ CONFIRMED
TFRA	Dealer licence by class; product registration	GN 68 of 2026 sets no dealer licence or premises registration fee; product registration costs are the lab analysis fee (Second Schedule) plus field test fee (USD 10,000 per season)	✓ CONFIRMED
Ministry of Fisheries	Pending consolidation	No 2026 fisheries fees regulation gazetted or posted; current fees remain GN 308 of 2009 as amended (GN 478B of 2022, GN 448L of 2023, GN 539V of 2024)	✓ CONFIRMED
Licensing authority	Endorsement of change of place of business	'prescribed fee'; no amount prescribed	✓ CONFIRMED
Licensing authority	Search of the business licence register	'prescribed fees'; no amount prescribed	✓ CONFIRMED

SOURCE OF RECORD: THE SCHEDULE NAMED IN EACH CHAPTER ROW.

WHO PAYS
Every reader

HOW IT IS PAID
Confirm at the control-number stage

WHEN
Next edition after the Finance Act 2027

APPENDIX D

MAINLAND AND ZANZIBAR

This handbook prices Mainland Tanzania. Zanzibar runs its own registries, revenue authority and sector regulators, and a business operating in Zanzibar deals with the Zanzibar authority named against each topic below. Zanzibar rates appear only where TRA publishes them.

WHICH AUTHORITY CHARGES IN ZANZIBAR

TOPIC	MAINLAND	ZANZIBAR	NOTE
Company and business name registration	BRELA (Companies Act Cap. 212 R.E. 2023)	BPRA, Business and Property Registration Agency	Zanzibar registration fees are set by BPRA and are not printed in this handbook.
Investment certificate and incentives	TISEZA (Investment and Special Economic Zones Act 2025)	ZIPA, Zanzibar Investment Promotion Authority	ZIPA issues Zanzibar investment certificates; TISEZA certificates cover the Mainland.
Income tax and domestic VAT	TRA (VAT Act Cap. 148: 18%, threshold TZS 200 million)	ZRA, Zanzibar Revenue Authority	Zanzibar VAT is 15%, registration threshold TZS 100 million a year. Telecommunication services carry 18% on both sides.
VAT on imports	TRA at the point of entry (18%)	ZRA (15%)	The Mainland rate is 18%; goods entered in Zanzibar take the Zanzibar rate of 15%.

WHO PAYS
A business in Zanzibar

HOW IT IS PAID
The Zanzibar authority named on each row

WHEN
Zanzibar schedules are outside this handbook

WHICH AUTHORITY CHARGES IN ZANZIBAR · CONTINUED

TOPIC	MAINLAND	ZANZIBAR	NOTE
Skills and Development Levy	TRA (3.5%, employers with 10 or more employees)	ZRA	Zanzibar SDL is 4% of monthly gross emoluments for employers with 4 or more employees.
Residence permits and passes	Immigration Services Department	Zanzibar Immigration (regional office of the Immigration Services Department)	Immigration is a Union matter: the visa, pass and residence permit fees in the permits chapter apply in Zanzibar.
Food, cosmetics and product regulation	TMDA and TBS	ZFDA, Zanzibar Food and Drug Agency	ZFDA registers and inspects regulated products in Zanzibar.
Tourism business licences	MNRT Tourism Division (Tourism (Fees and Charges) Regulations 2015)	Zanzibar Commission for Tourism	Tour operators, hotels and guides in Zanzibar licence with the Commission.

SOURCE OF RECORD: TRA; ZRA; THE ZANZIBAR AUTHORITIES NAMED.

SCOPE

Mainland instruments cited in this handbook, including GN 487A of 2025 and the Business Licensing Act Cap. 101 R.E. 2023, apply to Mainland Tanzania. A Zanzibar operation is budgeted from the Zanzibar authority's own schedule.

WHO PAYS

A business in Zanzibar

HOW IT IS PAID

The Zanzibar authority named on each row

WHEN

Zanzibar schedules are outside this handbook

APPENDIX E

AUTHORITIES AND PORTALS

The 82 authorities whose fees appear in this handbook, what each charges for and where it is paid.

AUTHORITIES THAT CHARGE A FEE IN THIS HANDBOOK

SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
AQRB	Architects and Quantity Surveyors Registration Board	Registration and annual subscription of architects, quantity surveyors and firms; examinations	aqrb.go.tz
BOT	Bank of Tanzania	Bank, microfinance, bureau de change, payment system, e-money and credit reference bureau licences; statutory interest rate	bot.go.tz
BRELA	Business Registrations and Licensing Agency	Companies, business names, trade and service marks, patents, industrial licences, Class A business licences	ORS (ors.brela.go.tz); TNBP (business.go.tz)
BWB	Basin Water Boards (Ministry of Water)	Water use, abstraction and discharge fees	maji.go.tz
CBT	Cashewnut Board of Tanzania	Raw cashew export levy and export permits	cashew.go.tz
CMA	Commission for Mediation and Arbitration	Labour dispute referrals (no fee published)	cma.go.tz
CMSA	Capital Markets and Securities Authority	Licences for advisers, fund managers, dealers, custodians and exchanges; approval of DSE fees	cmsa.go.tz
COPRA	Cereals and Other Produce Regulatory Authority	Food crop export permits	e-Kilimo (portal.kilimo.go.tz)
COSOTA	Copyright Society of Tanzania	Membership, registration of works, clearance certificates	cosota.go.tz
COSTECH	Tanzania Commission for Science and Technology	Research permits for foreign researchers	NISSTI (nissti.costech.or.tz)
Councils	City, municipal, town and district councils (PO-RALG)	Class B business licences, service levy, hotel levy, property rate, building permits, produce cess, billboards	TAUSI (tausi.tamisemi.go.tz)

WHO PAYS
Every reader

HOW IT IS PAID
The portal named on each row

WHEN
Stated at 26 September 2026

AUTHORITIES THAT CHARGE A FEE IN THIS HANDBOOK · CONTINUED

SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
Courts	Judiciary of Tanzania: Court of Appeal, High Court and its Commercial Division, Resident Magistrates', District and Primary Courts	Court filing fees; admission and practising certificates of advocates; fines on conviction	judiciary.go.tz
Crop boards	Tanzania Coffee Board, Tea Board, Sugar Board and Sisal Board	Buyer, processor, exporter and warehouse licences (Coffee Board: no amount published)	coffee.go.tz; e-Kilimo
CRB	Contractors Registration Board	Contractor registration and annual subscription by class	crb.go.tz
DAWASA	Dar es Salaam Water Supply and Sanitation Authority	Water tariffs and septic tank emptying	dawasa.go.tz
DSE	Dar es Salaam Stock Exchange	Listing, membership and transaction fees (CMSA-approved)	dse.co.tz
ERB	Engineers Registration Board	Registration of engineers, technicians and consulting firms	erb.go.tz
EWURA	Energy and Water Utilities Regulatory Authority	Electricity, petroleum, natural gas and electrical installation licences; regulatory levy	ewura.go.tz
FCC	Fair Competition Commission	Merger notification, exemptions, complaints, trademark recordation (anti-counterfeit)	fcc.go.tz
FIU	Financial Intelligence Unit	goAML reporting entity registration (no fee)	fiu.go.tz
GBT	Gaming Board of Tanzania	Casino, betting, lottery, slot machine and gaming licences and levies	gamingboard.go.tz
GCLA	Government Chemist Laboratory Authority	Laboratory registration, chemical registration and permits, laboratory analysis	gcla.go.tz
Immigration	Immigration Services Department	Visas, residence permits, passes, passports, travel documents, citizenship	visa.immigration.go.tz; eservices.immigration.go.tz
JAB	Journalists Accreditation Board	Press cards for local and foreign journalists	JAB TAI HABARI (jab.go.tz)
Labour Commissioner	Labour Commissioner, Prime Minister's Office (Labour, Employment and Relations)	Work permits Classes A to E, exemption certificates, work permit register	Labour e-permit (epermit.kazi.go.tz)

WHO PAYS
Every reader

HOW IT IS PAID
The portal named on each row

WHEN
Stated at 26 September 2026

AUTHORITIES THAT CHARGE A FEE IN THIS HANDBOOK · CONTINUED

SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
LATRA	Land Transport Regulatory Authority	Goods vehicle, public service vehicle, private hire and ride-hailing licences	latra.go.tz
MAELEZO	Director of Information Services	Print media licences and importation licences	maelezo.go.tz
MCT	Medical Council of Tanganyika	Registration, practising licences and limited registration of medical practitioners	mct.go.tz
Mining Commission	Mining Commission (Tume ya Madini)	Prospecting, mining, dealer and broker licences; royalty; inspection fee; mineral export permits	tumemadini.go.tz
MLF	Ministry of Livestock and Fisheries	Livestock movement and export permits, fish export licences, royalties, aquaculture permits	mifugouvuvi.go.tz
MNRT	Ministry of Natural Resources and Tourism, Tourism Division	Tourism business licences, tour guide licences	maliasili.go.tz
Ministry of Lands	Ministry of Lands, Housing and Human Settlements Development (Commissioner for Lands, Registrar of Titles, Director of Surveys and Mapping, Chief Valuer)	Land rent, premium, title registration, survey, valuation approval	e-Ardhi (lands.go.tz)
NACTVET	National Council for Technical and Vocational Education and Training	Institution registration and accreditation	nactvet.go.tz
NCAA	Ngorongoro Conservation Area Authority	Entry permits, crater service, vehicle and concession fees	ncaa.go.tz
NECTA	National Examinations Council of Tanzania	Private candidate examination registration	necta.go.tz
NEMC	National Environment Management Council	EIA, annual compliance and audit fees, environmental permits	nemc.or.tz
Missions abroad	Embassies and High Commissions of Tanzania (e.g. Washington DC)	Visas, passports and emergency travel documents applied for abroad	us.tzembassy.go.tz

WHO PAYS
Every reader

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AUTHORITIES THAT CHARGE A FEE IN THIS HANDBOOK · CONTINUED

SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
NIDA	National Identification Authority	National ID card replacement and renewal	nida.go.tz
NSSF	National Social Security Fund	Private sector social security contributions and late penalties	nssf.go.tz
OSHA	Occupational Safety and Health Authority	Workplace inspection, equipment tests, OHS services	osha.go.tz
Notaries	Notaries public and commissioners for oaths	Attestation, certification, affidavits and exhibits	Notaries Public and Commissioners for Oaths Act Cap. 12
PDPC	Personal Data Protection Commission	Data controller and data processor registration	pdpc.go.tz
MoH	Ministry of Health	Private health facility registration (no amount published)	moh.go.tz
Pharmacy Council	Pharmacy Council	Pharmacy premises, business permits, pharmaceutical personnel registration	mis.pc.go.tz
PHLB	Private Health Laboratories Board	Private health laboratory registration	moh.go.tz
PPRA	Public Procurement Regulatory Authority	Tenderer registration, tender participation, contract monitoring fees	NeST (ppra.go.tz)
PSSSF	Public Service Social Security Fund	Public service social security contributions	psssf.go.tz
PURA	Petroleum Upstream Regulatory Authority	Upstream petroleum levies, permits and supplier registration	pura.go.tz
REA	Rural Energy Agency	Rural energy levies	rea.go.tz
Registrar of NGOs	Registrar of Non-Governmental Organizations (Ministry of Community Development)	NGO registration and annual fees	jamii.go.tz
Registrar of Societies	Registrar of Societies (Ministry of Home Affairs)	Society registration, annual fees, amendments	moha.go.tz
RITA	Registration, Insolvency and Trusteeship Agency	Births, deaths, marriages, adoptions, incorporation of trustees, wills	eRITA (erita.rita.go.tz)

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AUTHORITIES THAT CHARGE A FEE IN THIS HANDBOOK · CONTINUED

SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
TANAPA	Tanzania National Parks	Conservation, hut, camping, concession and vehicle fees in national parks	tanzaniaparks.go.tz
TANESCO	Tanzania Electric Supply Company	Electricity service line connection charges (EWURA-approved)	tanesco.co.tz
TASAC	Tanzania Shipping Agencies Corporation	Shipping agent, clearing and forwarding and port service licences; regulated agency fees	tasac.go.tz
TAWA	Tanzania Wildlife Management Authority	Game reserve fees, hunting blocks, trophies, investment sites	tawa.go.tz
TBS	Tanzania Bureau of Standards	PVoC certification, destination inspection, batch certification	tbs.go.tz
TCAA	Tanzania Civil Aviation Authority	Drone registration, permits and import permits; air operator certificates	tcaa.go.tz
TCB	Tanzania Cotton Board	Grower, trader and ginner registration (no fee)	tcb.go.tz
TCCIA	Tanzania Chamber of Commerce, Industry and Agriculture	EAC certificates of origin	tccia.or.tz
TCDC	Tanzania Cooperative Development Commission	Cooperative registration; SACCOS licences (delegated by BOT)	ushirika.go.tz
TCRA	Tanzania Communications Regulatory Authority	Network, application, content, broadcasting, postal, numbering and frequency licences; type approval	tcra.go.tz
TCU	Tanzania Commission for Universities	University establishment and annual fees, recognition of foreign awards	tcu.go.tz
TFRA	Tanzania Fertilizer Regulatory Authority	Fertiliser import, export, field test and laboratory fees	tfra.go.tz
TFRF	Tanzania Fire and Rescue Force	Fire safety certificates (fire levy) and fire plan inspection	frf.go.tz
TFS	Tanzania Forest Services Agency	Timber royalty, forest produce dealer registration, transit passes, reserve entry	tfs.go.tz
TIRA	Tanzania Insurance Regulatory Authority	Insurer, broker, agent, loss assessor and bancassurance registration	TIRA ORS (tira.go.tz)

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SHORT	AUTHORITY	CHARGES FOR	PORTAL OR WEBSITE
TISEZA	Tanzania Investment and Special Economic Zones Authority	Certificate of incentives, facilitation fees, derivative rights, zone permits	tiseza.go.tz
TLS	Tanganyika Law Society	Annual subscriptions of advocates	tls.or.tz
TMDA	Tanzania Medicines and Medical Devices Authority	Product registration, import permits, premises, clinical trials, GMP inspection	tmda.go.tz
TNMC	Tanzania Nursing and Midwifery Council	Registration and licensing of nurses and midwives (no amount published)	tnmc.go.tz
TOSCI	Tanzania Official Seed Certification Institute	Seed import and export certificates, seed testing	tosci.go.tz
TPA	Tanzania Ports Authority	Wharfage, storage, shore handling, port dues and port charges	ports.go.tz
TPHPA	Tanzania Plant Health and Pesticides Authority	Phytosanitary certificates, plant import permits, pesticide registration	tphpa.go.tz
TRA	Tanzania Revenue Authority	Income tax, PAYE, VAT, SDL, stamp duty, excise, customs duty, RDL, motor vehicle registration, driving licences	tra.go.tz; TANCIS; IDRAS
TRAB and TRAT	Tax Revenue Appeals Board and Tax Revenue Appeals Tribunal	Tax appeal filing fees	trab.go.tz; trat.go.tz
TTB	Tanzania Tobacco Board	Tobacco import, processing, buying and export licences	ttb.go.tz
tzNIC	Tanzania Network Information Centre	.tz domain names	tznic.or.tz
WCF	Workers Compensation Fund	Employer contributions and late interest	wcf.go.tz
WMA	Weights and Measures Agency	Verification of weighing and measuring instruments	wma.go.tz
WRRB	Warehouse Receipts Regulatory Board	Warehouse operator and inspector licences, receipt system fees	wrrb.go.tz
ZRA	Zanzibar Revenue Authority	Zanzibar VAT and SDL (pointer only)	zra.go.tz

SOURCE OF RECORD: EACH AUTHORITY'S OWN WEBSITE.

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APPENDIX F

SOURCES OF RECORD

Every issuer and instrument the register was read against, grouped by authority, with the website each was read on. Law-firm notes and secondary guides were used only to find the instrument, never to confirm a figure.

INSTRUMENTS READ, BY AUTHORITY

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
AQRB	Architects and Quantity Surveyors By-laws 2024, GN 879 of 2024; GN 879 of 2024, paras 41, 64, 69, 99; GN 879 of 2024, Third Schedule Tables 3 and 4; GN 879 of 2024, Second Schedule Tables 1 and 2	aqrb.go.tz
Bank of Tanzania	TAA Cap. 438 s.3 definition of “statutory rate”; BoT published rates	bot.go.tz, tra.go.tz
Basin Water Boards	GN 825 of 2019, regs 6, 16 and 17	maji.go.tz
BOT	Banking and Financial Institutions Regulations 2014, GN 297 of 22 Aug 2014; Banking and Financial Institutions Regulations 2023, GN 727 of 6 Oct 2023; revokes the 2014 Capital Adequacy Regulations; GN 727 of 2023, reg. 5 and First Schedule; GN 727 of 2023; GN 727 of 2023, First Schedule	bot.go.tz, tanzlii.org
BRELA	Companies Act Cap. 212 R.E. 2023 s.458; BRELA Companies Fees schedule; Cap. 212 Part XII; Companies Regulations 2023, GN 478 of 2023, regs 3-, 4, 5, 10; charged under BRELA Companies Fees item 5 and item 6; Cap. 212 s.403	brela.go.tz, commons.laws.africa, elibrary.osg.go.tz, oagmis.oag.go.tz
BRELA and councils	Cap. 101 R.E. 2023 s.2 ‘foreign owned’ (inserted by Act No. 12 of 2023; GN 487A of 2025 paras 2, 3, and Schedule; Cap. 101 s.14A; ‘non-citizen’ as in the Tanzania Citizenship Act, Cap. 357 (Finance Act 2025	elibrary.osg.go.tz, tprb.go.tz, oagmis.oag.go.tz, tanzlii.org
Cashewnut Board	Cashewnut Industry Act Cap. 203 s.18; proviso to s.18 substituted by Finance Act 2025 s.25; Cashewnut Industry Act, Cap. 203; distribution amended by Finance Acts 2022, 2024 and 2025	tra.go.tz, oagmis.oag.go.tz
Cashewnut Board of Tanzania	Cashewnut Industry Act Cap. 203	cashew.go.tz
Chief Executive Officer of the licensing authority	Cap. 101 R.E. 2023	elibrary.osg.go.tz

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
Chief Valuer	Valuation and Valuers Regulations, 2018, GN 136 of 2018	commons.laws.africa
CMA	Labour Institutions Act Cap. 300; CMA procedures	cma.go.tz
CMSA	Capital Markets and Securities Act Cap. 79, s.38; CMSA licensing requirements; same; Cap. 79, ss.38 and 44; CMSA schedule	portal.cmsa.go.tz, cmsa.go.tz
Coffee, Tea, Sisal, Tobacco, Sugar Boards	Tobacco Industry Licensing Regulations; Warehouse Receipts Regulations	coffee.go.tz
COSOTA		cosota.go.tz
COSTECH	COSTECH research clearance; now on the NISSTI portal	rclearance.costech.or.tz, us.tzembassy.go.tz
Cotton Board	Cotton Industry Regulations 2011, reg. 4	tcb.go.tz
Council	Cap. 289 R.E. 2023, s.16; Cap. 290 R.E. 2023 A.S. 2025 Schedule para 4; Finance Act 2026 amending Cap. 289; Finance Act 2026, Cap. 289 s.26; Finance Act 2026, Cap. 289 ss.33, 47, 49, 51; Local Government Finances Act Cap. 290 R.E. 2023 A.S. 2025	elibrary.osg.go.tz, tra.go.tz, oagmis.oag.go.tz, tanzlii.org
Court	Cap. 101 R.E. 2023; Cap. 101 R.E. 2023 s.22; Cap. 101 R.E. 2023 s.33; Cap. 101 R.E. 2023 s.24; Cap. 101 R.E. 2023 s.26; Cap. 101 R.E. 2023 s. 22 and penalty para	elibrary.osg.go.tz, tprb.go.tz, oagmis.oag.go.tz, tanzlii.org
Court of Appeal	Appellate Jurisdiction Act Cap. 141; Tanzania Court of Appeal Rules 2009, GN 368 of 2009, rule 118 and Second Schedule	commons.laws.africa
Courts	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, First Schedule	commons.laws.africa
CRB	CRB Registration Criteria Book, Table 11; Contractors Registration By-laws as amended by GN 477 of 2017; CRB Registration Criteria Book, Registration procedure; CRB Registration Criteria Book, Tables 12 and 14; CRB Registration Criteria Book, Tables 13 and 14; Contractors Registration By-laws, GN 477 of 2017	crb.go.tz
DAWASA	EWURA-approved tariff	dawasa.go.tz
Director of Surveys and Mapping	Land Survey Regulations, 2023, GN 448E of 2023; Land Survey Regulations, 2010, GN 489 of 2010, Third Schedule; GN 489 of 2010, Third Schedule paras 8, 9 and 13	oagmis.oag.go.tz, commons.laws.africa

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
District council	Cap. 290 R.E. 2023 A.S. 2025, s.7 and Schedule para 1	elibrary.osg.go.tz
District Court	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, First Schedule	commons.laws.africa
DSE	DSE and CSD Rules 2022 as amended 2025, First Schedule, rules 73, 93 and 285; DSE and CSD Rules 2022 as amended 2025, First Schedule; CSD Table 4; DSE and CSD Rules 2022, First Schedule	dse.co.tz
Embassy of Tanzania, Washington DC	Mission fee table	us.tzembassy.go.tz
ERB	GN 746 of 2018, ERB scale of fees	erb.go.tz
EWURA	Electricity Rules 2022, GN 112 of 4 Mar 2022; GN 112 of 2022; Electricity Rules 2025, GN 570 of 12 Sep 2025, First Schedule; revokes GN 113 of 2022; Petroleum Rules 2020, GN 816 of 25 Sep 2020, First Schedule; GN 816 of 2020, Second Schedule	ewura.go.tz, tanzlii.org
FCC	Fair Competition Act Cap. 285; Competition Rules 2018, GN 344 of 2018; Fair Competition Order 2017, GN 222 of 2017; Fair Competition Act 2024; Merchandise Marks Act Cap. 85; Merchandise Marks Regulations 2025, GN 352F of 2025, Second Schedule	commons.laws.africa, fcc.go.tz
FIU	Anti-Money Laundering Regulations 2022, GN 397 of 3 Jun 2022	fiu.go.tz
Gaming Board	Gaming Act Cap. 41, s.26; GBT fee schedule; same; Gaming Act Cap. 41; Gaming Board of Tanzania fee schedule	gamingboard.go.tz
GCLA	GN 212 of 2017, Eighth Schedule items 4 and 5; GN 212 of 2017, Eighth Schedule item 6; GCLA Price List; Industrial and Consumer Chemicals Regulations 2020, GN 820 of 2020, Fourth Schedule	gcla.go.tz, oagmis.oag.go.tz
Government Chemist Laboratory Authority	Government Chemist Laboratory Authority Regulations 2017, GN 212 of 2017, Eighth Schedule; GN 820 of 2020, Fourth Schedule items 1.2 to 1.4 and 2.0	gcla.go.tz, oagmis.oag.go.tz
High Court	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, First Schedule; Court Fees Rules 2018, GN 247 of 2018, First Schedule item 4; Court Fees Rules 2018, GN 247 of 2018, First Schedule item 9	commons.laws.africa
High Court Commercial Division	Judicature and Application of Laws Act Cap. 358; High Court of Tanzania Rules 2012, GN 249 of 2012, First Schedule	commons.laws.africa

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
Immigration	Tanzania Passports and Travel Documents Act Cap. 42 R.E. 2023; Immigration fee matrix; CGI passport and travel document guide; mission fee table; Immigration Act Cap. 54 R.E. 2023; formerly s.45)	immigration.go.tz, us.tzembassy.go.tz, nps.go.tz
Immigration Services Department	Immigration Act Cap. 54 R.E. 2023; Immigration Services Department fee matrix; Visa Guidelines; Immigration Act Cap. 54 R.E. 2023 s.50; Immigration fee matrix and e-Permit Residence Permit Guidelines; Immigration Regulations 1997	visa.immigration.go.tz, immigration.go.tz, eservices.immigration.go.tz, nps.go.tz
Insurers	Insurance Act Cap. 394 s.134A	tra.go.tz
JAB	Media Services Act Cap. 229 R.E. 2023; Media Services Regulations 2024, GN 99 of 2024, First Schedule	jab.go.tz
Judiciary	Advocates Act Cap. 341; Advocates Regulations 2015, GN 62 of 2015; Form II as substituted by GN 689 of 2025	commons.laws.africa
Kigamboni MC	Kigamboni MC fees by-law	kigambonimc.go.tz
Kinondoni MC	Sheria Ndogo za za Halmashauri ya Manispaa ya Kinondoni, GN 389 of 2019, First Schedule; Kinondoni MC By-laws, GN 389 of 2019, First Schedule; GN 389 of 2019, First Schedule Part 10 A and B; Kinondoni MC By-laws 2024, GN 508 of 2024	commons.laws.africa, oagmis.oag.go.tz
Labour Commissioner	Cap. 436; Cap. 436 R.E. 2023; s.12 as amended by Act No. 4 of 2025; Non-Citizens Act Cap. 436 R.E. 2023; s.13 (Fifth Schedule item); s.8	elibrary.osg.go.tz, immigration.go.tz, epermit.kazi.go.tz, tiseza.go.tz
LATRA	Transport Licensing Regulations 2024, GN 1083 of 2024, Second Schedule; GN 1083 of 2024, Second Schedule, other charges; Transport Licensing Regulations 2024, GN 1084 of 2024, Second Schedule; GN 1084 of 2024, Second Schedule; LATRA Regulations 2024, GN 1082 of 2024 (published 27 Dec 2024; GN 1082 of 2024, Second Schedule item 6	oagmis.oag.go.tz, latra.go.tz, tra.go.tz
Licensing authority	Cap. 101 R.E. 2023 s.20; GN 626 of 2023 as amended by GN 147 of 2024 prescribes none; Schedule has no change-of-address row; Cap. 101 R.E. 2023 s.12; Cap. 101 R.E. 2023 s.10; GN 626 of 2023 reg 4	elibrary.osg.go.tz, brela.go.tz, oagmis.oag.go.tz, tanzlii.org
Local government authority: city, municipal, town or district council	Business Licensing Act Cap. 101 R.E. 2023, Schedule Part B; Schedule subst. Finance Act 2014	elibrary.osg.go.tz

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AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
MAELEZO	Media Services Act Cap. 229 R.E. 2023; Media Services Regulations 2024, GN 99 of 16 Feb 2024; Media Services Regulations 2024, GN 99 of 2024, First Schedule	jab.go.tz
MCT		mct.go.tz
Medical Council of Tanganyika	MCT provisional registration notice	mct.go.tz
Mining Commission	Mining Commission export procedure; GN 1 of 2018, First Schedule; Mining Regulations 2018, GN 1 of 10 Jan 2018; not amended for dealers by GN 235 or GN 742 of 2019 or GN 418 of 2022; Mining Act Cap. 123 R.E. 2023; Mining Act Cap. 123	tumemadini.go.tz
Minister for Finance	Finance Act 2026 amending the Electronic Transactions Act Cap. 442	tra.go.tz
Minister for trade	Cap. 101 R.E. 2023 ss.27, 28; GN 626 of 2023 reg 13 as amended by GN 147 of 2024 reg 5	elibrary.osg.go.tz, brela.go.tz, oagmis.oag.go.tz
Minister responsible for labour	Cap. 436 R.E. 2023	epermit.kazi.go.tz, immigration.go.tz
Ministry of Fisheries	GN 478B of 2022 Parts H and I, as amended by GN 448L of 2023 and GN 539V of 2024; GN 478B of 2022, Part K item 3; Fisheries Regulations 2024, GN 885 of 2024, Ninth Schedule Part A; Fisheries Act, Cap. 279; Ministry of Livestock and Fisheries regulations register	faolex.fao.org, oagmis.oag.go.tz, mifugouvuvi.go.tz
Ministry of Health	Private Hospitals Act, Cap. 151; PHAB under the Ministry of Health	moh.go.tz
Ministry of Lands	Land Rent Rates schedule under the Land Regulations, 2012; Land Regulations, 2017, GN 327 of 2017, substituting the First Schedule of GN 266 of 2012; Land Act Cap. 113 R.E. 2023 A.S. 2025, s.35; Land Regulations 2021, GN 496N of 2021; GN 448C of 2023; Land Act Cap. 113 R.E. 2023 A.S. 2025, s.19	procedures.tiseza.go.tz, commons.laws.africa, elibrary.osg.go.tz, oagmis.oag.go.tz
Ministry of Livestock		mifugouvuvi.go.tz
Ministry of Livestock and Fisheries	Fisheries Regulations 2018, First Schedule, as amended; Fisheries Regulations 2024, GN 885 of 2024, Ninth Schedule Parts B to E; GN 28 of 2007, Thirteenth and Fourteenth Schedules as amended by GN 478C of 2022	mifugouvuvi.go.tz, trade.tanzania.go.tz, oagmis.oag.go.tz

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
Ministry of Water	Water Resources Management Regulations, GN 825 of 2019, First and Second Schedules	maji.go.tz
MNRT	Tourism Regulations 2015, Second Schedule Class C item as substituted by GN 352B of 2025	oagmis.oag.go.tz
MNRT Tourism Division		oagmis.oag.go.tz
n	Cap. 101 R.E. 2023 s.3	elibrary.osg.go.tz
NACTVET	NACTVET Admission Guidebook 2026/2027; Registration of Technical Institutions Regulations 2001, First Schedule; MoE School Registration System	nactvet.go.tz
NCAA	NCAA tariff; NCAA tariff, E; NCAA tariff, B; NCAA tariff, I; NCAA tariff, D and N	ncaa.go.tz
NECTA	NECTA public notice, CSEE and FTNA 2026 private candidates; NECTA public notice, ACSEE 2027 private candidates; ACSEE 2026 notice set the same fees	necta.go.tz
NEMC	Environmental Management Regulations, GN 387 of 2021, Schedule; GN 387 of 2021, Schedule para 1 Part A; GN 387 of 2021, Schedule para 1 Part B; GN 387 of 2021, Schedule para 1 Part C; GN 387 of 2021, Schedule para 2; GN 387 of 2021 Schedule	nemc.or.tz, oagmis.oag.go.tz
NIDA	Registration and Identification of Persons Act; NIDA published fees; As F0430; NIDA registration procedure	nida.go.tz
Notary public		commons.laws.africa
NSSF	NSSF Act Cap. 50 s.12; NSSF Act Cap. 50 R.E. 2018; NSSF Act Cap. 50 R.E. 2018 s.12 and s.14; NSSF administrative amnesty	nssf.go.tz
Nursing and Midwifery Council	Nursing and Midwifery Act	tnmc.go.tz
OSHA	GN 149 of 2015 First Schedule as amended by the OSH Rules 2018, GN 719 of 16 Nov 2018; compliance licence fee abolished by GN 719 of 2018; rule 7 added by GN 496F of 2021; GN 149 of 2015 Second Schedule; item 15 deleted by GN 719 of 2018; Occupational Health and Safety Act Cap. 297 s.17	osha.go.tz, tanzlii.org
PDPC	Personal Data Protection Act Cap. 44	pdpc.go.tz
Pharmacy Council	Pharmacy Council, Fees payable to the Council	pc.go.tz

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
Planning authority	Urban Planning Regulations, 2018, GN 83 of 2018, Second Schedule; GN 83 of 2018, Second Schedule items 1 to 3; GN 83 of 2018, First Schedule and Second Schedule	commons.laws.africa
PPRA	Public Procurement Act 2023; Public Procurement Regulations 2024, GN 518 of 2024, First Schedule Part B; English version declared official by GN 261 of 2025, item 1; English version declared official by GN 261 of 2025, item 2; English version declared official by GN 261 of 2025, item 3; English version declared official by GN 261 of 2025, item 4	ppra.go.tz
Primary Court	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, Second Schedule	commons.laws.africa
Prime Minister's Office	National Employment Promotion Services Act Cap. 243; National Employment Services Regulations 2014; Guidelines for Private Employment Agencies 2025	ilo.org, kazi.go.tz
Private Health Laboratories Board	Private Health Laboratories Regulations, GN 399 of 1998, Third Schedule; Cap. 136 R.E. 2023 s.6	media.tanzlii.org
PSSSF	Public Service Social Security Fund Act Cap. 371	commons.laws.africa
PURA	Upstream Petroleum Regulatory Authority Regulations 2019, GN 959 of 6 Dec 2019; GN 959 of 2019; GN 959 of 2019, Schedule	pura.go.tz
REA	Rural Energy Act	rea.go.tz
Registrar of NGOs	Non-Governmental Organizations Act Cap. 56; NGO Act Cap. 56	jamii.go.tz, commons.laws.africa
Registrar of Societies	Societies Act Cap. 337; Societies Rules 2021, GN 496J of 2021, Second Schedule	commons.laws.africa
Registrar of Titles	Land Registration Rules, 2010, GN 485 of 2010, Third Schedule; GN 485 of 2010, Third Schedule item 3 and; GN 485 of 2010, Third Schedule items 5 and 6; GN 485 of 2010, Third Schedule items 11, 14 and 19; GN 485 of 2010, Third Schedule items 2, 4, 15, 16, 17 and 20; GN 485 of 2010, Third Schedule items 2, 7 to 13, 18, 21, 22	commons.laws.africa
Resident Magistrates'	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, First Schedule	commons.laws.africa
RITA	Births and Deaths Registration Act Cap. 108; Law of Marriage Act Cap. 29; Adoption Act Cap. 335; Trustees' Incorporation Act Cap. 318; Trustees' Incorporation Rules 2023, GN 448O of 2023, Second Schedule; Cap. 108	rita.go.tz, commons.laws.africa

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
Subordinate courts	Judicature and Application of Laws Act Cap. 358; Court Fees Rules 2018, GN 247 of 2018, First Schedule	commons.laws.africa
TANAPA	TANAPA tariff 2026/27, Serengeti and Nyerere entrance; TANAPA tariff 2026/27, Kilimanjaro entrance; TANAPA tariff 2026/27, Lake Manyara, Tarangire, Arusha entrance; TANAPA tariff 2026/27, Gombe and Mahale entrance; TANAPA tariff 2026/27, Kilimanjaro huts, camping, rescue; TANAPA tariff 2026/27, Concession fee	tanzaniaparks.go.tz
TANESCO	GN 1020 of 2020, Second Schedule Table 1; EWURA order GN 1020 of 2020	tanesco.co.tz, oagmis.oag.go.tz
Tanganyika Law Society	Tanganyika Law Society Act Cap. 307; TLS Regulations 2022, GN 600 of 2022, Schedule	commons.laws.africa
Tanzania Tobacco Board		oagmis.oag.go.tz
TASAC	Tanzania Shipping Agencies Regulations, GN 340 of 2018, Third Schedule (reg.6); GN 83 of 2026; Tanzania Shipping Agencies Act Cap. 415; Tanzania Shipping Agencies Order 2021, GN 181 of 2021; GN 181 of 2021 Schedule Parts A, C, D and E; exclusive-items regime under Tanzania Shipping Agencies Regulations, GN 184 of 2025	tasac.go.tz, tanzlii.org, oagmis.oag.go.tz
TAWA	Wildlife Conservation Regulations 2024, GN 875 of 2024, Third Schedule, A; Wildlife Conservation Regulations 2024, GN 875 of 2024, Third Schedule, B and K; Wildlife Conservation Regulations 2024, GN 875 of 2024, Third Schedule, T; Wildlife Conservation Regulations 2024, GN 875 of 2024, Third Schedule, M; Wildlife Conservation Regulations 2024, GN 875 of 2024, Third Schedule, I; Kanuni za Uwindaji wa Kitalii za Mwaka 2024, GN 780 of 2024	tawa.go.tz
Tax Revenue Appeals Board	Tax Revenue Appeals Board Rules 2018, GN 217 of 2018, rule 7 and Second Schedule	trab.go.tz
Tax Revenue Appeals Tribunal	Tax Revenue Appeals Tribunal Rules 2018, GN 222 of 2018, rule 7 and Second Schedule	trat.go.tz
TBS	Standards Act No. 2 of 2009 s.4; TBS Guideline for PVoC Programme 2025, section K; TBS Applicable Penalty for Uninspected Regulated Products under the PVoC Programme; TBS PVoC penalty and DI costs schedule; TBS DI costs schedule; Standards Regulations 2021, GN 681 of 2021	tbs.go.tz, trade.tanzania.go.tz

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TCAA	Civil Aviation Regulations 2017 as amended; prior base: Civil Aviation Regulations 2006	tcaa.go.tz
TCCIA	EAC Customs Union Rules 2015	tccia.or.tz
TCDC	Cooperative Societies Act 2013; Cooperative Societies Regulations 2018, GN 223 of 2018, Second Schedule; GN 223 of 2018, Second Schedule item 1; GN 223 of 2018, Second Schedule item 2; GN 223 of 2018, Second Schedule item 3	commons.laws.africa
TCRA	Electronic Transactions Regulations 2025, GN 133 of 21 Feb 2025, Second Schedule	tcra.go.tz
TCU	Universities Act, Cap. 346 R.E. 2023, s.5; TCU Fees and Charges schedule (July 2024	tcu.go.tz
TFRA	Fertilizers Regulations 2026, GN 68 of 2026; Fertilizers Regulations 2026, GN 68 of 2026 (published 20 Feb 2026; reg. 4	tfra.go.tz
TFRF	Fire and Rescue Force Regulations, 2022, GN 478H of 2022, Third Schedule Parts A and B; GN 478H of 2022, Third Schedule Part B; GN 539R of 2024; GN 539R of 2024 deletes category 8.30 and renumbers 8.31 to 8.35; GN 478H of 2022, reg 9 and and Fourth Schedule; GN 478H of 2022, Third Schedule Parts A item 66 and B	commons.laws.africa, frf.go.tz
TFS	Forest Regulations Eighth Schedule as substituted by GN 132 of 2025	oagmis.oag.go.tz
TIRA	Insurance Act Cap. 394; TIRA Licensing Requirements for Insurance Brokers, 21 Mar 2025; TIRA Circular No. 42/2025, 14 Nov 2025; Insurance Regulations 2009, reg. 18	tira.go.tz
TISEZA	TISEZA one-stop centre; regs 13 to 15, 18; GN 466 of 2025, reg. 14; reg. 11; Act No. 6 of 2025 s.15; reg. 7	tiseza.go.tz, epermit.kazi.go.tz
TMDA	Tanzania Medicines and Medical Devices Regulations 2021, First Schedule (English version; Tanzania Medicines and Medical Devices Regulations 2022, GN 686 of 2022; GN 686 of 2022; Tanzania Medicines and Medical Devices Regulations 2021, GN 686 of 2021, First Schedule; reg. 8; GN 686 of 2021, reg. 4	tmda.go.tz, oagmis.oag.go.tz
TOSCI	Seed Regulations 2023, GN 252 of 2023, Sixth Schedule (reg. 40)	oagmis.oag.go.tz

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INSTRUMENTS READ, BY AUTHORITY · CONTINUED

AUTHORITY	INSTRUMENTS AND SCHEDULES READ	READ ON
TPA	TPA Tariff Book Sea Ports, in force per Government Gazette No. 3 of 2026; Ports Act Cap. 166 R.E. 2023 s.73, Clause 12.2; Ports Act Cap. 166 R.E. 2023 s.73, Clause 12.1; Ports Act Cap. 166 R.E. 2023; Ports Act Cap. 166 R.E. 2023 s.73, Clause 20.1.1; Ports Act Cap. 166 R.E. 2023 s.73, Clause 20.1.2	ports.go.tz
TPHPA	Plant Health Regulations 2024, GN 929 of 2024, Second Schedule Part B; GN 929 of 2024, Second Schedule Part B item 1; Plant Health Regulations 2024, GN 929 of 2024, Second Schedule Part A	tphpa.go.tz, oagmis.oag.go.tz
TRA	Income Tax Act Cap. 332 R.E. 2023, First Schedule para 1 (annual bands: 3,240,000; 6,240,000; 9,120,000; 12,000,000); not amended by FA 2024, FA 2025 or FA 2026; Cap. 332 First Schedule para 4	tra.go.tz, commons.laws.africa, nps.go.tz, tanzlii.org
TRAB	Tax Revenue Appeals Act Cap. 408	tra.go.tz
tzNIC	N/A	tznic.or.tz
Warehouse Receipts Regulatory Board	Warehouse Receipts Regulations 2016, GN 109 of 2016, Fourth Schedule	oagmis.oag.go.tz
Water supply authority	Water Supply and Sanitation Rules, 2023, GN 426 of 2023, rule 4	oagmis.oag.go.tz
WCF	Workers Compensation Act Cap. 263; Workers Compensation Regulations; Workers Compensation Act Cap. 263 s.75; Workers Compensation Regulations 2016	wcf.go.tz
WMA	Weights and Measures Regulations 2019, GN 288 of 2019, Schedule	wma.go.tz
ZRA	Zanzibar VAT law	tra.go.tz
ZRB	Zanzibar law	tra.go.tz

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CHAPTERS 06 TO 10, 23, 24

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Portals, control numbers and the order in which fees fall due: land, building, construction and the sector regulators. Industrial Engineering and Management.

CHAPTERS 13 TO 22

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