REGULATORY GUIDE · MAINLAND TANZANIA

THE COMPLETE GUIDE TO TISEZA.

Licensing, tax incentives, current fees and the questions investors, developers and exporters ask most — verified against primary and authoritative sources.

SCAN TO DOWNLOAD

LAUNCHED	GOVERNING LAW	HEADLINE RELIEF
1 July 2025	Act No. 6 of 2025	10-year CIT EXPORTERS

ZATRA CONSULTANTS LIMITED

2026 EDITION · 14 SECTIONS · DAR ES SALAAM

ZATRA REGULATORY GUIDES

The Complete Guide to

TISEZA

2026 EDITION · DAR ES SALAAM

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The Complete Guide to

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Licensing, tax incentives, current fees and the questions investors, developers and exporters ask most — verified against primary and authoritative sources.

2026 EDITION

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NOTICE

This guide is for general information. It is not legal, tax or investment advice, and it is not a ruling. Tanzanian investment and tax law changes frequently. Verify current requirements with TISEZA, TRA, BRELA or a qualified adviser before acting. Where a position in this guide is material to a filing or a financing model, obtain a written ruling on your own facts.

CORRECTIONS

Errors and updates: **info@zatra.co**. Corrections are recorded in the Version Record at the back of this guide.

AUTHORSHIP

Who wrote *what.*

A guide that grades its own sources should also say who stood behind which page.

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Joseph Marwa

Chief Executive Officer

Positioning, market-entry route decisions, and the framing of what TISEZA registration is and is not. Certified Financial Educator (Bank of Tanzania); twelve years in the financial sector.

SECTIONS 1, 3, 11

ENG.

Dennis Wilson

Chief Operating Officer

Process, sequencing and document control — the application pack, the portal routes and the order operations actually happen in. Industrial Engineering and Management; ten years in operations.

SECTIONS 5, 7, 10

ACPA.

Altho Mwangoa

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The incentive table and everything that turns on it: what the tax law grants, what it withholds, and what survives the exemption. Sixteen years in accounting, finance and international business.

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Digital Product & Design

Book design, layout and typography. Set the editorial grid, the type scale and the figure system, and carried the Zatra identity — black for argument, red for structure — across every page of this edition and its three cover directions.

REVIEW

Dr Ngassa Julius Mussa, PhD

Agriculture & Livestock Advisor · Meat Scientist · researcher, TALIRI

Reviewed the investment-performance data, the sector treatment and the claims made about zone output, for consistency with the published series and for what the figures can and cannot be used to argue.

PUBLISHED UNDER

George Rwechungura
Director & Founder, Zatra Consultants Limited

Editorial responsibility for this edition rests with the firm. Where the authors could not confirm a source, the guide says so in the text rather than in a footnote.

EDITORIAL STANDARD

How this guide *was made.*

Most guides to this regime repeat the investment law. This one tests it against the tax law, and prints the result even when the result is “we could not confirm this.”

01
The test every incentive has to pass

A Tanzanian tax incentive is real only where it is written into the **tax law that TRA administers** — the Income Tax Act, the VAT Act, the customs framework — and not merely promised in the investment law that inspired it. An incentive named in the ISEZ Act but absent from the Income Tax Act is not obtainable, however clearly the investment legislation words it. That test is applied to every row of the table in Section 6, and the rows that fail it are marked as failing it.

02
What the status words mean

Accessible

Traceable to an operative provision of the relevant tax law and granted in current practice. Model it.

Partial

Part of the relief is available and part is not. The note says which part. Model the available part only.

In principle

Provided for, but investors report friction obtaining it. Model at nil and treat any grant as upside.

Not yet

Named in the investment law, absent from the tax law. No legal basis for TRA to grant it today.

Unconfirmed

Encountered in circulation but not verified against a source we would rely on. Flagged, never asserted.

03

How sources are tiered

Every source is filed by what it *is*, not by how convenient it is to the argument. The tiers are used consistently in Section 13 and in the Table of Authorities.

- **Tier 1** — Tanzanian primary and official: the authority itself, TRA, the gazette.
- **Tier 2** — authoritative international: UN bodies and multilateral institutions.
- **Tier 3** — statutory instruments consulted in the original gazetted text. Empty in this edition, and stated as an open gap rather than a quiet omission: the gazetted text of the 2025 Act and Regulations was not obtained.
- **Tier 4** — secondary and professional commentary, used for discovery, corroboration and interpretation.
- **Tier 5** — official social media and channel announcements: published by the authority, but not a gazetted or primary notice.

04

What we do when a source cannot be confirmed

We say so, in the sentence itself, and we grade the claim down. Three examples in this edition: the licence fee schedule rests on a Tier 5 announcement because TISEZA's own PDF notice was inaccessible; the quarterly bulletin figures are marked "as publicly reported" because the bulletin PDFs were not opened; and two incentive rows carry *Unconfirmed* rather than a status we could not defend. **An unconfirmed figure is more useful to a reader than a confident one that turns out to be wrong.**

05

Numbers, and where they stop

Registered investment is not realised foreign direct investment, and this guide never uses one to argue the other. Where a table shows leading sectors under an all-sector total, the residual is shown and its derivation stated. Where a figure was not disclosed in the source, the cell reads **n/d** rather than a dash that could mean anything. Derived figures are labelled as derived.

06

Review and revision

Each section was written by the person named against it on the previous page and reviewed within the firm before publication; the data sections carry the additional review recorded there. Corrections are welcome at **info@zatra.co** and are recorded, dated, in the Version Record at the back — so a reader holding an older file can tell at a glance whether theirs is current. **Verify live; do not trust a cached fee schedule.** That rule applies to this guide as much as to anything else you will read on the subject.

WHAT IS INSIDE.

Fourteen sections, in the order the questions actually arrive.

Verified against primary and authoritative sources · Fee schedule current to 27 Jul 2026

ZATRA CONSULTANTS LIMITED

Last updated 25 August 2026 · ~25 min read

REGULATORY GUIDE · TANZANIA

The Complete Guide to TISEZA

Licensing, tax incentives, current fees and the questions investors, developers and exporters ask most — verified against primary and authoritative sources.

QUICK ANSWER

TISEZA — the Tanzania Investment and Special Economic Zones Authority — registers investors, issues Certificates of Incentives, and licenses Export Processing Zones (EPZs) and Special Economic Zones (SEZs) across **Mainland Tanzania**. It launched on **1 July 2025**, merging the Tanzania Investment Centre (TIC) and the Export Processing Zones Authority (EPZA) under the **Investment and Special Economic Zones Act, 2025 (Act No. 6 of 2025)**. Licensed EPZ/SEZ enterprises can unlock a 10-year corporate income tax exemption for qualifying exporters, import duty and VAT relief on capital goods and raw materials, and exemption from local government levies — provided they clear the export thresholds written into *tax* legislation, not just the investment law.

This guide separates what TISEZA's founding law *promises* from what the Tanzania Revenue Authority will *actually* grant today — and answers the questions that come up most.

LAUNCHED **1 July 2025**	GOVERNING LAW **Act No. 6 of 2025**
MERGED AGENCIES **TIC + EPZA**	DIRECTOR GENERAL **Gilead Teri**
DEVELOPER'S LICENCE **TZS 3M + 20M (2 yrs)**	EXPORT ENTERPRISE LICENCE **TZS 3M + 6M (1 yr)**
Q1 2026 REGISTRATIONS **USD 1.14B, Q1 2026**	HEADLINE TAX BREAK **10-year CIT (exporters)**

01 INSTITUTIONAL OVERVIEW

What Is TISEZA — and Why It Exists

TISEZA is Tanzania's single front door for investment. It opened on **1 July 2025**, consolidating two agencies that had run parallel, overlapping processes:

- **Tanzania Investment Centre (TIC)** — established 1997 — registered general investment projects and issued Certificates of Incentives.
- **Export Processing Zones Authority (EPZA)** — established 2006 — licensed and regulated EPZs and SEZs.

One law did the merging: the **Investment and Special Economic Zones Act, 2025 (Act No. 6 of 2025)**, signed by President Samia Suluhu Hassan and in force from 1 July 2025. Minister of State for Planning and Investment Prof. Kitila Mkumbo framed the goal in plain terms:

> *With a single authority, investors will be able to complete all necessary processes in one place. This will reduce hassle and significantly enhance ease of doing business in the country.*
>
> Prof. Kitila Mkumbo, Minister of State for Planning and Investment

Gilead Teri — TIC's former Executive Director — now leads TISEZA as Director General.

In practice, TISEZA now runs three functions that used to sit in two buildings, under two laws, behind two separate online portals:

1. **Investment registration & incentive assessment** — the old TIC job — issuing Certificates of Incentives to qualifying general investors.
2. **EPZ/SEZ developer and operator licensing** — the old EPZA job — licensing zone developers and the enterprises operating inside them.
3. **One-stop facilitation** — coordinating licensing, immigration, tax registration and utility connections through a digitalised One-Stop Facilitation Centre, so investors stop shuttling between BRELA, TRA, Immigration and a sector regulator for the same project.

ZATRA PRACTICE NOTE

TISEZA registration does not replace company incorporation. Investors still incorporate through BRELA (or register a foreign branch) before or alongside a TISEZA application — the two remain separate legal steps, now coordinated through one process rather than merged into one.

IF YOU ALREADY HOLD A TIC CERTIFICATE OR AN EPZA LICENCE

Repeal did not cancel existing rights. Incentive certificates and investment agreements issued under the repealed laws **remain valid for their stated duration**, on the benefits, protections and safeguards written into them, and applications pending on 1 July 2025 carried over to TISEZA. The practical consequence: **your package is the one in your certificate, not the one in the new Act** — read the certificate before assuming the 2025 framework applies to you.

Corroborated in professional commentary on the 2025 Act; the section number has not been verified against the gazetted text.

SCOPE — MAINLAND TANZANIA

Investment and economic-zone regulation is a **non-Union matter**. TISEZA licenses in Mainland Tanzania. Projects located in Zanzibar are registered and licensed by the **Zanzibar Investment Promotion Authority (ZIPA)** under Zanzibar's own investment and free economic zone legislation, with separate bodies for business licensing, revenue and labour. A mainland approval never automatically covers Zanzibar, and nothing in this guide should be read as describing the Zanzibar regime.

02 STATUTORY BASIS

The Legal Framework Governing TISEZA

Four bodies of law run TISEZA and its incentives today. Zatra's standing advice: **read them together**. Read any one in isolation and you'll overstate what's actually accessible.

INSTRUMENT	DATE	WHAT IT DOES
Investment and Special Economic Zones Act, 2025 (Act No. 6 of 2025) Cited throughout as the ISEZ Act.	Passed by the National Assembly February 2025 TISEZA operational 1 July 2025	Creates TISEZA; repeals the **Tanzania Investment Act, 2022**, the **Export Processing Zones Act, 2002** (as amended) and the **Special Economic Zones Act, 2006**; sets the incentive framework in principle. The commencement Government Notice was not obtained for this edition; 1 July 2025 is the date TISEZA became operational and its first Director General was appointed.
Investment and Special Economic Zones Regulations, 2025	Issued 25 Jul 2025	Operationalises the Act — builds the investment-certificate system, sets minimum capital thresholds, gives TISEZA a 30-day statutory clock to decide applications.

INSTRUMENT	DATE	WHAT IT DOES
Finance Act, 2025	Effective 1 Jul 2025	Amends the tax laws that actually deliver incentives (Income Tax Act, VAT Act, etc.) and **narrows the corporate tax exemption to exporting investors only** — domestic sellers are excluded.
Income Tax Act, VAT Act, Tax Administration Act (as amended)	Ongoing	The laws TRA actually applies. If the TISEZA Act promises an incentive these Acts don't yet contain, TRA cannot lawfully grant it.

WHY THIS MATTERS

In Tanzania, a tax incentive is only real if it's written into the *tax* law itself — not merely promised in the investment law. Two incentives named in the Investment and Special Economic Zones Act, 2025 and its Regulations (see Section 6) have not yet been mirrored into the Income Tax Act. Until they are, they aren't obtainable — no matter how clearly the investment legislation words them.

Capital thresholds at a glance

INVESTOR TYPE	GENERAL SCHEME	STRATEGIC INVESTOR
Foreign / joint venture	c. USD 500,000	c. USD 50,000,000
Wholly Tanzanian-owned	c. USD 50,000	c. USD 20,000,000

On the currency of these figures. TISEZA's published guidance states the general-scheme thresholds in US dollars, and UNCTAD's record of the 2025 Regulations reports them the same way — so these are reproduced as published, not converted. Secondary commentary circulates TZS figures (around TZS 150 million local, TZS 1.5 billion foreign/JV) which do not reconcile to the dollar amounts at prevailing rates. Where a shilling figure is quoted to you, ask which instrument it comes from. A separate threshold of about **USD 100,000** is reported for an **existing business** applying for a certificate, and a minimum in the order of **USD 20 million** for an SEZ **developer** — neither is in the table above and both need confirming. Verify the operative threshold and its currency at **onestopshop.tiseza.go.tz** before structuring a deal.

03 ONBOARDING

TISEZA Registration and the Certificate of Incentives

Not every business needs TISEZA. Registration earns its keep when an investor wants **incentives** — a Certificate of Incentives (general investors) or an EPZ/SEZ licence (zone-based exporters) is never automatic on incorporation. It's a separate eligibility assessment, checked against the capital thresholds and sector criteria above.

THE EPZ/SEZ TRACK IS A DIFFERENT TEST — AND CAPITAL ALONE DOES NOT PASS IT

The thresholds in Section 2 govern the **General Scheme** Certificate of Incentives. A zone licence is assessed on its own criteria, which TISEZA publishes and which are about *trade*, not capital:

- **Annual export turnover** projected at not less than **USD 500,000** for a foreign investor, or **USD 100,000** for a local investor.
- The investment must be **new** — not a continuation of an existing operation.
- Production must use **new machinery and a modern process**, with adequate environmental protection.
- The enterprise must be located **inside a designated EPZ/SEZ industrial park**.

Note the collision worth avoiding: the **USD 500,000 capital** threshold under the General Scheme and the **USD 500,000 export-turnover** threshold under the zone scheme are the same number measuring different things. Clearing one does not clear the other. Published SEZ thresholds are reported higher again. TISEZA's own August 2025 zone literature states **USD 10 million for a foreign investor and USD 5 million for a Tanzanian** — figures that should be confirmed with TISEZA for your zone.

SIX CONDITIONS THE ZONE LITERATURE ADDS — AND THE ACT DOES NOT MENTION

TISEZA's flyer and its *Print-Hub* booklet, both issued in August 2025, print an identical list of entry conditions for zone projects. **None of them appears in the Act or the Regulations as reviewed for this edition**, and none is in the trade test above. They are reproduced because a reader who fails one of them fails regardless of what the statute says.

- **At least 30% Tanzanian ownership.** A local-content floor, which caps foreign holding at 70%. This does not sit easily with TISEZA's own practice of classifying an investor as foreign at 50% shareholding — a threshold that presupposes majority foreign holdings are contemplated. **Resolve this before you fix a shareholding structure.**
- **Minimum investment of USD 10 million** (foreign) or **USD 5 million** (Tanzanian).
- **A 25% advance deposit with a local bank** — USD 2.5 million or USD 1.25 million respectively, placed before entry. This is a cash-flow condition, not a fee.
- **Factory operations to commence within twelve months** of allocation.
- **At least 100 direct payroll jobs.**
- **A maximum of one acre per factory.** Note that the same two documents describe Bagamoyo Phase I as 134 plots across 151 hectares — an average of 1.13 ha, or roughly 2.8 acres. The cap and the layout cannot both be right; ask which applies to your zone before you size a plot.

Source: TISEZA two-page flyer, "Key Application Criteria", and *Print-Hub — Africa's New Manufacturing Hub*, p. 8; both August 2025. Promotional documents, not gazetted instruments.

LAND: WHY A FOREIGN INVESTOR CANNOT PRODUCE A TITLE DEED

All land in Mainland Tanzania is **public land vested in the President**, and a non-citizen cannot hold a granted right of occupancy. Foreign-owned projects take land as a **derivative right of occupancy** granted out of the investment authority's land bank, or by registered sub-lease or assignment from a Tanzanian holder with the Commissioner for Lands' consent — typically on terms of 33, 66 or 99 years.

So "evidence of land rights" in the pack below means a derivative right, a registered sub-lease, or a letter of offer — **not a title deed in the investor's own name**. This is the most common structural error in inbound work, and it is the reason "land status is unresolved" appears in the pitfalls in Section 11.

The Land Act position is settled. How the land bank re-vests in TISEZA under the 2025 Act has not been verified against the gazetted text.

A typical TISEZA application pack includes

- ✓ Certificate of Incorporation / Certificate of Registration from BRELA
- ✓ Memorandum and Articles of Association (MEMARTS)
- ✓ A detailed business plan with projected financials and timelines
- ✓ Tax Identification Number (TIN) certificate
- ✓ Proof of capital (bank statement or financing commitment)
- ✓ Environmental Impact Assessment certificate, where applicable — screened and reviewed by NEMC, but **issued by the Minister responsible for Environment** on NEMC's recommendation, and required **before project implementation begins**
- ✓ Evidence of land rights — a derivative right of occupancy, registered sub-lease or letter of offer; a title deed only where the holder is a Tanzanian citizen or a company able to hold one
- ✓ Passport copies (foreign investors) or National IDs (local investors)

TIMELINE

The 2025 Regulations task TISEZA with a **30-day** decision window. In Zatra's own client experience, that clock is aspirational, not guaranteed — files move fast once the document pack is complete and any site verification is clean, and stall the moment paperwork is incomplete or land status is unresolved.

04 ZONE TYPES

EPZ vs SEZ: Understanding the Difference

The two terms get used interchangeably in casual conversation — they shouldn't be.

ZONE TYPE	WHAT IT IS
Export Processing Zone (EPZ)	A designated customs area where a licensed enterprise imports plant, machinery, equipment and raw materials **duty-free upfront**, under a security bond, to manufacture goods for export. Customs tracks the goods from arrival, through manufacturing, to export.
Special Economic Zone (SEZ)	A broader gazetted zone hosting manufacturing, logistics, services and more — not export production alone — typically built out as industrial-park infrastructure by a licensed **Developer**.

For customs purposes, goods inside an EPZ are treated as if outside the East African customs territory — duty and VAT are suspended on entry, secured by a bond. That is the whole mechanism: goods entering an EPZ/SEZ move duty-free, but anything produced there and sold into mainland Tanzania crosses back into the domestic customs territory and faces ordinary customs clearance, VAT and import duty — exactly like an import from outside the region.

ZONE BUILD-OUT IS ACCELERATING

TISEZA unveiled **five strategic SEZs on 12 August 2025**: Bagamoyo Eco Maritime City – Phase I (151 ha), Kwala SEZ in Kibaha (40.5 ha), Nala SEZ in Dodoma (607 ha), Buzwagi SEZ in Kahama (1,333 ha) and the Benjamin William Mkapa SEZ expansion (13,000 m²) — nearly **2,200 hectares** of newly designated industrial land (see Section 14 for the full estate), plus two Dar es Salaam PPP infrastructure projects worth a combined **TZS 182 billion**.

TISEZA Quarterly Investment Bulletin, Q4 2025

05 PRICING

TISEZA Licence Types and Current Fees (2026)

Two licences cover most EPZ/SEZ investors:

- **Developer's Licence** — for investors building zone infrastructure (roads, utilities, factory shells) ahead of tenant occupation. Valid **2 years**.
- **Export Enterprise Licence** — TISEZA's current name for what used to be the "Operator Licence." The annual operating licence for a company manufacturing or processing for export inside an EPZ/SEZ. Valid **1 year**, renewable.

Current fee schedule

Published by TISEZA's official "Invest in Tanzania" channel, July 2026

LICENCE	APPLICATION FEE	LICENCE FEE	VALIDITY
Developer's Licence	TZS 3,000,000	TZS 20,000,000	2 years

LICENCE	APPLICATION FEE	LICENCE FEE	VALIDITY
Export Enterprise Licence	TZS 3,000,000	TZS 6,000,000	1 year

VERIFY BEFORE YOU PAY

The old EPZA fee schedule — USD 2,000/year for an Operator Licence, a one-time USD 6,000 for a Developer's Licence — appears superseded now that TISEZA prices in Tanzanian shillings. Zatra could not independently confirm the table above against a primary TISEZA fee notice (the authority's own PDF was not accessible when this edition went to press), so confirm the exact current fee on the **TISEZA Business Facilitation Portal (bfportal.tiseza.go.tz)** before submitting payment.

Documents required — Developer's or Export Enterprise Licence

#	DOCUMENT
1	Memorandum and Articles of Association (MEMARTS)
2	Certificate of Incorporation
3	Detailed Business Plan and Work Plan
4	Tax Identification Number (TIN) Certificate
5	Environmental Impact Assessment (EIA) Certificate
6	Bank reference letter in favour of the company
7	Evidence of land rights — derivative right of occupancy, registered sub-lease or letter of offer (see Section 3)
8	Architectural drawings of the proposed premises (Developer's Licence only)

Where to apply

TRACK	PORTAL
General Scheme (standard Certificate of Incentives)	onestopshop.tiseza.go.tz
SEZ/EPZ licences (Developer's / Export Enterprise)	bfportal.tiseza.go.tz — register, log in, upload documents, pay the fee, submit online.

ZATRA PRACTICE NOTE

This digital process is a marked upgrade — cheaper and faster — on the legacy EPZA paper-based schedule still circulating in older guides, which also billed separate facilitation fees (USD 100 per import plus 5% of the VAT exempted), land-transfer fees, mortgage-consent fees and construction-permit fees. Whether those ancillary fees survive under TISEZA is unconfirmed; treat any pre-2025 EPZA fee table as historical reference only.

06 THE CORE QUESTION

Tax Incentives Under TISEZA: What's Actually Accessible

This is where "what the law says" and "what TRA will currently grant" pull apart — and where an investor's real return hinges on knowing the difference.

#	INCENTIVE	STATUS	NOTES
1	**Corporate income tax exemption, initial 10 years**	Exporters only	Finance Act 2025 restricts this relief to exporting investors (effective 1 Jul 2025), excluding those who "produce for sale into the domestic market or who offload products into the domestic market." the Income Tax Act condition is **100% of production exported outside Tanzania**; the TISEZA Act's own bar is 80%+ exported outside the EAC. Zatra's reading: up to 20% may potentially move within the EAC (not into Tanzania) without breaching the Income Tax Act condition — confirm with TRA for your structure.
2	**Import duty exemption, capital goods & raw materials**	Accessible	Full relief on capital goods and raw materials proper. **"Deemed capital goods" — building materials, utility vehicles — carry 75% relief only; 25% of the duty remains payable**, and an exclusion list applies (cement, steel reinforcement bars, roofing sheets, tiles, air conditioners, PVC and HDPE pipes; spare parts excluded outright). Duty is **suspended under bond**, not exempted, and crystallises on removal into the customs territory. Relief runs through the EAC framework, amended by annual Gazette notice — do not model permanence across a ten-year plan.

#	INCENTIVE	STATUS	NOTES
3	**VAT exemption, capital goods & raw materials**	Accessible	Applies to production-related goods/services. Excludes spare parts, motor vehicles and consumables — these recover through a VAT refund claim instead of upfront relief. **Relief at importation is not the same as exemption:** local purchases from a Tanzanian VAT-registered supplier are standard-rated at 18% and recovered as input tax, which is a working-capital cost, not a saving.
4	**Withholding tax exemption — rent, dividends, interest (10 yrs)**	Not yet	Written into the ISEZ Act and Regulations, but we have identified no corresponding Income Tax Act provision. **No Income Tax Act clause means no legal basis for TRA to grant it.** This reading is contested: PwC, Auditax and UNCTAD all list a withholding-tax holiday among EPZ/SEZ benefits. Model at nil benefit and, if the amounts are material, obtain a written TRA ruling rather than relying on either reading.
5	**Withholding tax exemption — foreign interest**	Not yet	Same gap: absent from the Income Tax Act.
6	**Exemption from local government levies (10 yrs)**	Accessible	Descends from the repealed EPZ Act. Relief from the local government service levy must be traceable to the Local Government Finance Act or a re-enacting provision; that trail is not confirmed here. Treat as likely available, unconfirmed.
7	**Duty/VAT exemption — 1 admin vehicle, ambulances, firefighting equipment, 2 buses**	Partial	The repealed EPZ Act granted remission of duty *and VAT* on one administrative vehicle, ambulances, firefighting vehicles and up to two buses. That Act is repealed and VAT relief must now live in the VAT Act, 2014. In practice the duty element is granted and VAT on the administrative vehicle is contested. **Model the duty saving only.**
8	**VAT exemption on utilities (water, power, gas)**	In principle	Investors report friction obtaining zero-VAT invoices — smooth on paper, bumpier in practice.

#	INCENTIVE	STATUS	NOTES
9	**Two-month business visa on arrival for employees**	Unconfirmed	Not independently verified at time of writing.
10	**SEZ/EPZ goods treated as transit cargo**	Accessible	Built directly into customs systems given the zones' out-of-customs-territory status.
11	**Exemption on port charges**	Unconfirmed	The predecessor EPZ Act exempted VAT on wharfage specifically; a full port-charge exemption's mechanics are unconfirmed.
12	**Stamp duty exemption**	Accessible	Same statutory ancestry as row 6. Must be traceable to the Stamp Duty Act; that trail is not confirmed here.
13	**VAT relief on construction materials**	Sector-specific	Independently corroborated: legal commentary on the 2025 framework flags "clearer recognition of VAT relief on construction materials" for qualifying real estate, tourism and infrastructure projects.

THE ONE INSIGHT WORTH REMEMBERING

Rows 4 and 5 are the clearest proof of Zatra's core research principle for Tanzanian investment law: *a tax incentive is only accessible if it's explicitly written into the relevant tax law, and applied strictly by that law — not the investment law that inspired it.* An investor who models a financing plan around a 10-year withholding tax holiday on shareholder loan interest, because that's what the TISEZA Act says, may find TRA charging full withholding tax, because the Income Tax Act hasn't caught up.

Zatra's advice: build cash-flow models only on the rows the tax law currently supports — rows 1 (export income only), 2, 3, 6, 7 (duty element only) and 12. Treat rows 4 and 5 as **pending, not available** until the Income Tax Act is formally amended; treat rows 8, 11 and 13 as **unconfirmed** and model them at nil benefit. Rows 9 and 10 are operational, not cash-flow, items and should not be valued in a financial model.

TISEZA'S OWN LITERATURE MAKES THE SAME DISTINCTION

The incentive table in TISEZA's August 2025 flyer and *Print-Hub* booklet is split by market. The column for projects serving the local and EAC markets offers **duty reductions only — no corporate income tax exemption and no withholding tax exemption.** The ten-year corporate tax exemption appears solely in the export column.

That is the same line this section draws. The authority's own promotional material confirms that the headline relief follows export activity, not zone location.

The same table nevertheless advertises a withholding tax exemption on services, dividends and interest for exporters — the relief graded *Not yet* in the table above, because no Income Tax Act provision mirrors it. It is the most recent instance of a relief being offered that TRA has no statutory basis to grant.

Source: TISEZA flyer, "Key Investment Incentives Package", and *Print-Hub*, p. 7; August 2025.

What the exemption does not cover

The relief is an exemption from **corporate income tax on qualifying export income**. It is not a general tax holiday, and reading it as one is the most expensive mistake available in this section. A licensed EPZ or SEZ enterprise remains fully liable for, and must operate, the whole national payroll and withholding regime:

Obligations that survive the incentive. Rates current to the 2025/26 TRA schedule.

OBLIGATION	RATE OR BASIS	DUE	RELIEVED?
PAYE	Resident individual bands on employee emoluments	7th of the following month	No
Skills and Development Levy	3.5% of total monthly emoluments, employers with ten or more employees	7th of the following month	No
Workers Compensation Fund	0.5% of monthly gross salary (private sector)	Last working day of the following month	No
NSSF	20% of gross — 10% employer, 10% employee	Monthly	No
Withholding tax as payer	10% interest · 10% rent · 5% resident and 15% non-resident service fees	Monthly	No
Return of income and statement of estimated tax	Income Tax Act ss. 89 and 91	Statutory dates	No

Three consequences worth writing into a model. TRA's published SDL exemption list carries **no EPZ or SEZ entry**, so 3.5% of payroll is a live cost from the first ten employees. Exemption from corporate income tax does not suspend **filing** — returns and estimates fall due as normal, and transfer-pricing documentation is still required for related-party transactions.

And the exemption does not reach the shareholder: **dividends paid out of exempt profits bear withholding tax at 10%**, or 5% if the company is listed on the Dar es Salaam Stock Exchange, unless and until rows 4 and 5 become available.

MODELLING THE TEN YEARS

Confirm in writing with TISEZA and TRA **the date from which the ten-year period runs** for your licence. Grant of licence, commencement of commercial production and first export can differ by a year or more, and at the front of a ten-year holiday that difference is material to net present value.

On expiry, income is chargeable at the standard corporate rate of **30%**. Tax losses and unused depreciation allowances arising during an exempt period do not generally carry forward into the chargeable period — **do not model start-up losses as sheltering year-eleven profits**. An alternative minimum tax of 1% of turnover applies to a corporation with unrelieved losses in the current and two preceding years, raised from 0.5% by the Finance Act, 2025.

Rates confirmed against TRA's 2025/26 schedule. The start date and the loss treatment turn on provisions not opened in primary text for this edition — take them to your tax adviser, not from this page.

VAT: relief, zero-rating and exemption are three different things

The distinction decides your working capital, and the three words are not interchangeable. An **exempt** supply blocks the supplier's input-tax recovery and the VAT sticks in the price. A **zero-rated** supply preserves recovery. **Relief** at importation suspends VAT at the border and leaves local purchases fully taxable.

- ✓ **Export supplies are zero-rated, not exempt.** The enterprise must register for VAT — the mainland threshold is TZS 200 million of annual turnover — and file monthly returns by the 20th of the following month.
- ✓ **You will sit in permanent repayment.** An exporter's output tax is nil and its input tax is not, so the normal position is a continuing refund claim on form ITX260.02E, which requires a **certificate of genuineness from an NBAA-registered auditor**. Budget for that as a recurring professional cost.
- ✓ **Withholding VAT deepens the balance.** Since 1 September 2025 a withholding agent withholds 3% of the VAT due on goods and 6% on services, which increases the amount carried in refund rather than recovered at source.
- ✓ **Build the refund lag into the model.** Do not model VAT at nil. The relief is real; the timing is the cost.

WHERE THIS TABLE STANDS, AND WHERE IT DOES NOT

The status column reflects Zatra's assessment, as at the date on this edition, of what TRA will currently grant. **It is not a ruling and it is not advice on your facts.** Positions marked Accessible have not been confirmed by TRA for any particular taxpayer. Obtain a written ruling before adopting any position in a filed return or a financing model.

Customs Procedures Inside an EPZ

Because an EPZ is treated, *for customs purposes*, as outside the East African customs territory, day-to-day operations are governed by specific TRA-administered documentation and controls.

STAGE	WHAT HAPPENS
Importation	The importer declares goods on **Form C.17** and executes a security bond (**CB Form**) covering the duty that would otherwise apply, plus exposure if goods are later consumed outside the EPZ or diverted domestically without authorisation. Form C.17 goes to the EPZ's customs officer for receipt and recording; the Commissioner may direct examination at entry.
Record-keeping	The operator maintains monthly stock records of raw materials and finished products, filing a return by the **15th of the following month**. Goods found missing on inspection trigger a penalty of **twice the duty payable**.
Exportation	Goods leaving the EPZ are entered on Form C.17, moved under a CB Form bond to the port of exportation; once seals are verified intact, a certified copy of Form C.17 confirming export cancels the bond. Tampered seals mean re-examination at the border.
Inter-zone movement	Moving goods between EPZs (or within one) needs Form C.17 entry, a CB Form bond, and an endorsed receiving-zone copy for bond cancellation; intra-zone moves just need reporting to the proper officer.
Plant & machinery sent for repair	Treated as temporary importation on return; entered on Form C.17 with a CB Form bond.
Waste disposal	Destruction happens under customs supervision, with a certificate of destruction issued after; waste destined for domestic sale follows normal import procedures instead.
Transport conditions	EPZ goods generally travel in sealed vehicles, except exceptionally bulky items the Commissioner authorises; small packages and samples may travel in locked, customs-sealed steel boxes in any vehicle.

Source: Tanzania Revenue Authority, Export Processing Zone customs guidance.

08 BEYOND TAX

Non-Fiscal Incentives

Tax relief isn't the whole story. TISEZA-facilitated investment also carries operational advantages worth building into a market-entry plan.

- **One-stop facilitation** across licensing, immigration, taxation and utility connection through the digitalised One-Stop Facilitation Centre — fewer counters, fewer separate applications.

- **Free repatriation of capital and returns** — guaranteed transferability of profits, loan repayments and divestment proceeds through an authorised dealer bank, in freely convertible currency. The guarantee is of access to foreign currency, not exemption from tax or from exchange-control procedure: transfers remain subject to withholding tax on dividends (10%, or 5% if DSE-listed) and on interest (10%), and to the Foreign Exchange Act and Bank of Tanzania regulations. Model remittances net of withholding tax.
- **Simplified customs treatment** of zone-based goods as transit cargo.
- **Investment protection** — safeguards against unlawful expropriation, and a commitment to "prompt and adequate compensation" where expropriation for a public purpose does occur, under the ISEZ Act and, above it, Article 24(2) of the Constitution of the United Republic of Tanzania, 1977, which permits deprivation of property only under a law providing fair and adequate compensation. The Regulations and your certificate set out how the guarantee is applied.
- **Dispute resolution** — the Act requires an investor and the Authority to attempt **amicable settlement first**; failing that, disputes go to arbitration on terms the parties agree, which may include international fora. Note that the clause in your own certificate or investment agreement, not the general law, is what will govern — read it before signing. Reported as a liberalisation from the 2022 Act; the section number has not been verified against the gazetted text.

THE ZONE IS NOT EXTRATERRITORIAL

Customs treatment is the exception, not the rule. An EPZ or SEZ remains **Tanzanian territory**: company law, labour law, immigration, occupational safety and environmental obligations apply inside the fence exactly as outside it. **OSHA workplace registration** under the Occupational Safety and Health Act, 2003 and **Workers Compensation Fund registration** are freestanding statutory obligations, commonly missed, and enforced by inspection.

SEZ treatment is also not uniform. An SEZ enterprise licensed to serve the domestic market operates *inside* the customs territory for those supplies. Confirm the customs status attaching to your specific licence rather than assuming EPZ treatment.

09

THE NUMBERS

Tanzania's Investment Performance Under TISEZA

PLATE 9.2

A quarterly investment briefing. Bulletins announced at events like this are the source of record for this section — **and the reason its figures are cited as approvals**, which is what the authority publishes.

READ THIS BEFORE QUOTING ANY FIGURE

"Registered investment" (projects TISEZA has approved and logged) is *not* "realised FDI" (capital that has actually flowed into the country, tracked separately by the Bank of Tanzania and UNCTAD through balance-of-payments data). Everything below is TISEZA's own registration data — a measure of investor commitment and pipeline, not confirmed capital inflow.

The five-year trend, 2021–2025

TISEZA OFFICIAL · 7 JANUARY 2026

Registered projects **more than tripled** and approved capital **almost tripled** across the five years. The inflection is 2023.

Source: TISEZA, ***Investment Trend in Tanzania (2021–2025)***, published 7 January 2026 on tiseza.go.tz. Figures reproduced as published. Average capital per project is derived.

YEAR	REGISTERED PROJECTS	APPROVED CAPITAL (USD BN)	AVERAGE PER PROJECT (USD M)
2021	252	3.70	14.68
2022	293	4.50	15.36
2023	526	5.70	10.84
2024	901	9.30	10.32
2025	**915**	**10.95**	**11.97**

WHAT THE LAST YEAR OF THE SERIES ACTUALLY SAYS

Between 2024 and 2025 project registrations rose by just **14** — but approved capital rose by **USD 1.65 billion**. Average capital per project went from USD 10.32 million to USD 11.97 million. The pipeline stopped widening and started deepening: **fewer marginal registrations, larger capital-intensive ventures**. For an investor, that is the more useful signal — the volume story ended in 2024, and 2025 is a scale story.

TISEZA did not publish a sectoral breakdown, job numbers or source-country data with this series. The sector and employment tables below come from the quarterly bulletins as publicly reported, and are graded accordingly.

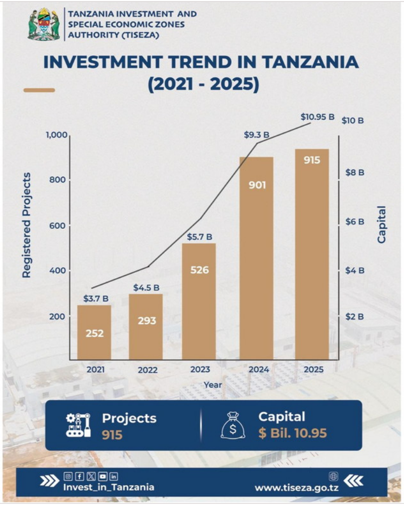


PLATE 9.1

TISEZA's own series, *Investment Trend in Tanzania (2021–2025)*, issued 7 January 2026. Registered projects on the left axis, approved capital on the right. **The figures in the table above are read from this chart**, and they are approvals — not realised investment.

Full year 2025 in detail

HEADLINE FIGURES TISEZA OFFICIAL; BREAKDOWN AS REPORTED

915
Projects registered (up from 901 in 2024)

USD 10.95B
Total registered value

161,678
Expected jobs

9th
Africa investment ranking (up from 11th)

OWNERSHIP	PROJECTS
Foreign-owned	442
Tanzanian-owned	284
Joint ventures	189

Q4 2025 (Oct–Dec)

TISEZA QUARTERLY INVESTMENT BULLETIN

USD 3.16 billion across **278 projects** — up **101% year-on-year** from Q4 2024's USD 1.57 billion. Domestic investment (USD 1,747.89M) outpaced FDI (USD 1,412.28M) this quarter.

Leading sectors, Q4 2025. The five named sectors do not sum to the quarter total; the residual row is derived by subtraction.

SECTOR	PROJECTS	VALUE (USD M)	JOBS
Manufacturing	135	1,133.78	16,567
Tourism	26	638.68	2,132
Transportation	39	393.91	7,464
Commercial buildings	31	420.47	27,925
Agriculture	23	53.96	2,552
All other sectors (derived)	24	519.37	14,772
Total, all sectors	**278**	**3,160.17**	**71,412**

Top FDI source: China (USD 950.30M), followed by the United Kingdom (USD 199.99M).

Q1 2026 (Jan–Mar)

MOST RECENT PUBLISHED DATA

USD 1.14 billion across **182 projects**. Manufacturing again led the field.

Leading sectors, Q1 2026. **n/d** = not disclosed in the source bulletin. The residual row is derived by subtraction from the stated quarter total.

SECTOR	PROJECTS	VALUE (USD M)	JOBS
Manufacturing	92	535.73	15,301
Tourism	17	211.52	n/d
Transportation	19	n/d	n/d
Commercial buildings	17	95.76	n/d
Agriculture	16	92.07	3,013
Economic infrastructure	n/d	93.39	n/d
All other sectors (derived)	21	111.53	n/d

SECTOR	PROJECTS	VALUE (USD M)	JOBS
Total, all sectors	**182**	**1,140.00**	**n/d**

Top FDI source countries

RANK	COUNTRY	VALUE (USD M)
1	China	227.43
2	United Arab Emirates	112.73
3	Mauritius	59.61
4	India	51.86
5	South Africa	37.74

THE NUMBER THAT MATTERS MOST FOR EXPORTERS

SEZ/EPZ export turnover reached USD 752.40 million, reported as up 362% year-on-year — across seven new EPZ/SEZ projects generating 8,650 projected jobs. The bulletin does not publish the prior-year figure; 362% implies a Q1 2025 base near USD 163 million, so treat the percentage as reported rather than verified. Within the SEZ framework specifically, domestic investment (USD 139.9M) exceeded FDI (USD 84.1M). That's real output growth from a low base — not paper registrations piling up.

10 PROCESS

How to Apply Through TISEZA

1. **Incorporate the company** (or register a branch) with BRELA and obtain a TIN from TRA.
2. **Pre-screen eligibility** against the applicable capital threshold (general scheme) or export/zone criteria (EPZ/SEZ scheme).
3. **Choose the correct portal** — onestopshop.tiseza.go.tz for a general Certificate of Incentives, or bfportal.tiseza.go.tz for a Developer's or Export Enterprise Licence.

4 **Assemble the document pack** — incorporation documents, MEMARTS, business plan, TIN certificate, proof of capital, EIA certificate (if applicable), land title/lease, and (Developer's Licence) architectural drawings.

5 **Register, log in, and submit online**, uploading documents and paying the application fee.

6 **Respond to site verification**, if requested — this step most often stretches timelines.

7 **Pay the licence/certificate fee** on approval and receive the Certificate of Incentives or EPZ/SEZ licence.

8 **Use One-Stop facilitation** for what comes next — immigration quotas/work permits, utility connections, and sector-specific licences where the business is regulated (medical, telecommunications, tourism, mining) — since the EPZ/SEZ licence itself generally covers business licensing outside those sectors.

11

⚠ RISK CHECKLIST

Common Pitfalls Investors Should Avoid

⚠ **Assuming every TISEZA Act incentive is claimable today.**
Section 6 shows at least two headline incentives — withholding tax exemptions on rent/dividends/interest and on foreign interest — aren't mirrored in the Income Tax Act yet, so TRA can't grant them.

⚠ **Confusing "registered" with "realised."**
A project in TISEZA's quarterly bulletin has been approved — not necessarily funded, broken ground, or hiring yet.

⚠ **Mixing mainland and EAC export thresholds.**
The Income Tax Act's 100%-export condition and the TISEZA Act's 80%-outside-EAC condition aren't identical; which one TRA applies changes how much domestic/EAC offloading you can actually do.

⚠

Treating the pre-2025 EPZA fee schedule (USD-denominated) as current.
TISEZA has moved to TZS-denominated fees — confirm the live schedule on the Business Facilitation Portal rather than quoting older PDFs still in circulation online.

⚠ **Skipping BRELA incorporation.**
TISEZA/EPZ registration doesn't replace it — both are required, and getting the sequence wrong is one of the most common delays Zatra sees in practice.

⚠ **Underestimating stock-record compliance.**
The monthly return deadline (15th of the following month) and the 2x-duty penalty for missing goods are real operational obligations — build the bookkeeping process from day one.

12

? ANSWER ENGINE READY

Frequently Asked Questions

What is TISEZA?

TISEZA is the Tanzania Investment and Special Economic Zones Authority — the government body that launched 1 July 2025 to register investors, issue Certificates of Incentives, and license EPZ/SEZ developers and operators. It replaced the Tanzania Investment Centre and the Export Processing Zones Authority.

Who is the licensing authority for EPZs in Tanzania?

TISEZA, operating under the Ministry responsible for Planning and Investment (President's Office), is the sole licensing authority for EPZ Developer's and Export Enterprise Licences.

How much does a TISEZA EPZ Developer's Licence cost?

Per TISEZA's current published fee schedule: TZS 3,000,000 application fee + TZS 20,000,000 licence fee, valid two years — confirm the live figure on the TISEZA Business Facilitation Portal before paying.

How much does a TISEZA Export Enterprise Licence cost?

TZS 3,000,000 application fee + TZS 6,000,000 licence fee, valid one year and renewable annually.

Can a foreigner own an EPZ or SEZ business in Tanzania?

Yes. Foreign or joint-venture investors can hold EPZ/SEZ licences, subject to the applicable capital threshold (commonly cited around USD 500,000 for the general foreign/JV scheme) and sector ownership rules; TISEZA classifies an investor as foreign where foreign shareholding reaches 50% or more.

What tax incentives can an EPZ company actually access today?

A 10-year corporate income tax exemption for qualifying exporters, import duty exemption on capital goods/raw materials, VAT exemption on production-related goods and services, a 10-year exemption from local government levies, and stamp duty and construction-material VAT exemptions. Withholding tax exemptions on rent, dividends, interest and foreign interest are written into the TISEZA Act but **not yet accessible**, because the Income Tax Act hasn't been amended to include them.

What documents does a TISEZA EPZ licence application need?

MEMARTS, Certificate of Incorporation, a detailed business plan/work plan, TIN certificate, EIA certificate, a bank reference letter, title deed or lease agreement, and — for a Developer's Licence — architectural drawings of the proposed premises.

What's the difference between an EPZ and an SEZ?

An EPZ is a customs-controlled area for duty-free import of inputs used to manufacture goods for export. An SEZ is a broader gazetted zone — often built out as industrial-park infrastructure by a licensed Developer — hosting manufacturing, logistics and services beyond pure export production. Both sit legally outside the East African customs territory.

How is a company's export threshold measured for the tax exemption?

Two thresholds circulate: the Income Tax Act's 100%-export-outside-Tanzania condition, and the TISEZA Act's 80%-or-more-exported-outside-the-EAC threshold. Zatra's reading: up to 20% may potentially sell within the EAC (not Tanzania) without breaching the Income Tax Act condition — confirm with TRA for your specific facts before relying on it.

Where do I apply for a TISEZA licence online?

General Scheme investment registrations and the general-scheme capital thresholds: onestopshop.tiseza.go.tz. SEZ/EPZ Developer's and Export Enterprise Licence applications and the licence fee schedule: the Business Facilitation Portal at bfportal.tiseza.go.tz.

How much has Tanzania attracted in registered investment recently?

USD 10.95 billion across 915 projects in full-year 2025; USD 3.16 billion across 278 projects in Q4 2025 alone (up 101% year-on-year); USD 1.14 billion across 182 projects in Q1 2026 — the most recent quarter reported at time of writing. These are registered/approved figures, not confirmed realised FDI.

Is EPZ/SEZ export activity actually growing, or just registrations?

Both. TISEZA's Q1 2026 bulletin recorded SEZ/EPZ export turnover of USD 752.40 million, reported as up 362% year-on-year (prior-year base not published) — alongside seven new EPZ/SEZ projects: real output growth inside the zones, not only paper approvals.

13

EVIDENCE BASE

Sources & References

HOW TO READ THE TIERS

- **Tier 1** — Tanzanian primary and official sources: the authority itself, TRA, the gazette.
- **Tier 2** — authoritative international sources: UN bodies, multilateral institutions.
- **Tier 3** — Tanzanian statutory instruments consulted in the original text. No entry in this edition: the gazetted text of the 2025 Act and Regulations was not obtained. Stated as an open gap rather than an unused heading.
- **Tier 4** — secondary and professional commentary, used for discovery, corroboration and interpretation.
- **Tier 5** — official social media and channel announcements: published by the authority, but not a gazetted or primary notice.

A source is filed by what it *is*, not by how convenient it is. Where a document was cited but not opened, the row says so.

TIER 1 Tanzanian primary / official sources

INSTITUTION & PUBLICATION	DATE	LINK
Tanzania Revenue Authority (TRA). *Export Processing Zone (EPZ) — Customs Procedures Guidance.*	Accessed Aug 2026	tra.go.tz
TISEZA. Official fee schedule & required-documents graphic, "Invest in Tanzania" channel. Confirm at bfportal.tiseza.go.tz. TISEZA's own PDF fee notice was not accessible when this edition went to press.	27 Jul 2026	bfportal.tiseza.go.tz
TISEZA. *Quarterly Investment Bulletin, October–December 2025.* Figures as published by the authority and reported in the press; the bulletin PDF itself was not obtained. TISEZA numbers some editions on the fiscal year — check the month range, not the quarter label.	Date not established	tiseza.go.tz
TISEZA. *Quarterly Investment Bulletin, January–March 2026.* Figures as published by the authority and reported in the press; the bulletin PDF itself was not obtained. TISEZA numbers some editions on the fiscal year — check the month range, not the quarter label.	Date not established	tiseza.go.tz

TIER 2 Authoritative international sources

INSTITUTION & PUBLICATION	LINK
UNCTAD Investment Policy Hub. *Tanzania's Investment and Special Economic Zones Regulations, 2025.*	investmentpolicy.unctad.org

TIER 4 **Secondary / professional commentary**

(discovery, corroboration, interpretation)

INSTITUTION & PUBLICATION	DATE
EY Global. *Tanzanian Finance Act, 2025 Analysis.*	4 Aug 2025
Eden Law Chambers. *Tanzania's New Investment Framework: What Investors Need to Know in 2025.*	18 Sep 2025
Daily News (Tanzania). *TISEZA earns 10b US dollars from 915 registered investment projects.*	30 Dec 2025
Tanbizlink. *TISEZA Registration.*	—

Related Zatra resource

Zatra Consultants Limited. *How to Get a TIC Certificate in Tanzania and What's New with TISEZA — 2025 Guide.* zatra.co

14 THE MAP

Every EPZ and SEZ in Tanzania

Sections 1 to 13 explain the regime. This section is the inventory: **thirty-six designated zones and industrial parks**, what each one is, who is already inside it, and — the question that decides everything — **which are actually operating**.

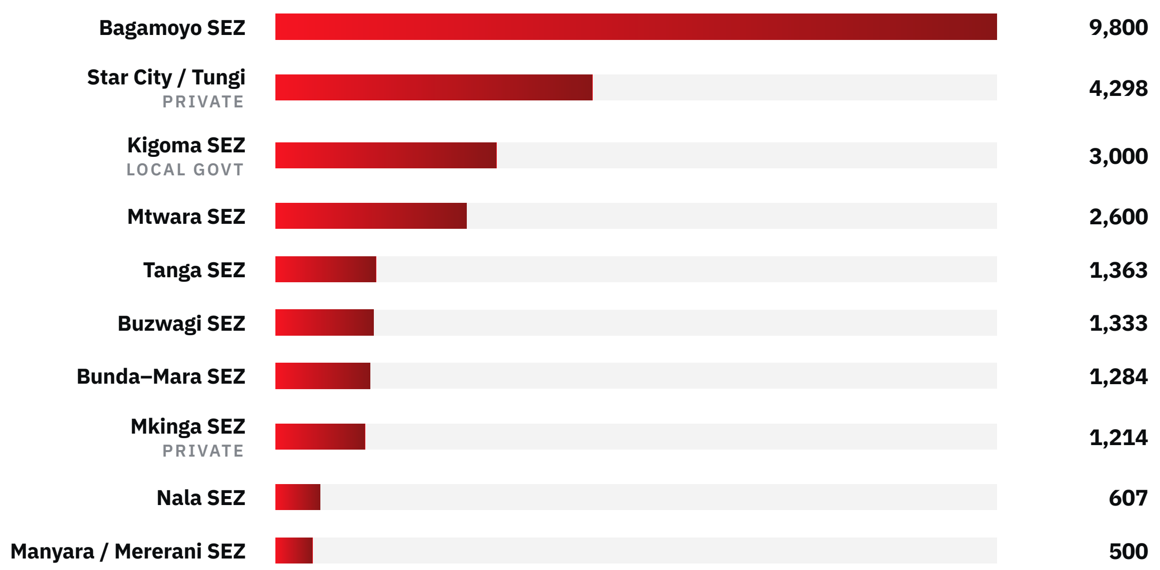
READ THE STATUS COLUMN BEFORE THE SIZE COLUMN

A designated zone is not a serviced zone. Of the thirty-six sites below, an independent 2024 assessment could confirm only **four** as operational — Benjamin William Mkapa SEZ, Hifadhi EPZ, Kisongo EPZ and, partially, Kamal Industrial Estate. Since then Buzwagi has taken its first tenant and Bagamoyo its first licensees. **Hectares are an ambition; tenants are a fact.** Ask which utilities are live at the plot boundary before you commit to a site.

PLATE 14.1

An industrial estate from the air. Completed sheds, one frame still open, a highway at the boundary, open ground beyond. **This is the stage most sites in this section have actually reached** — land taken, roads cut, a first cluster of buildings standing, and the greater part of the designated area still empty.

Figure 14.1 — Designated area of the ten largest zones, hectares. Bagamoyo is the whole SEZ footprint; its Phase I industrial park is 151 ha of it.



Central government zones

Ten zones owned by the state and administered by TISEZA. The first two carry almost all of the programme's realised activity.

Central government EPZ/SEZ estate. **n/d** = not disclosed by the authority.

ZONE	LOCATION	AREA	STATUS	INSIDE THE FENCE
Benjamin William Mkapa SEZ	Ubungo, Dar es Salaam	26.3 ha	Operational	21 production buildings; Tanzania Tooku Garments (AGOA denim for VF and Primark), DZ Cards (payment and SIM cards). 4,500 direct jobs.
Bagamoyo SEZ — Eco Maritime City	Bagamoyo, Pwani	9,800 ha	Developing	11 licensed, 1 fully operational. HWTZ (Hongwang) holds 500 ha on a 33-year lease for CNG lorry assembly. Frostan (cold chain).
Nala SEZ	Dodoma	607 ha	Demarcated	ITRACOM Fertilizers — 1 m tonnes/yr, East Africa's largest, opened 28 June 2025.
Buzwagi SEZ	Kahama, Shinyanga	1,333 ha	Demarcated	East Africa Conveyors Supplies in production. Tembo Nickel planning a multi-metal refinery. 30+ investors registered.
Mtwara SEZ incl. Freeport	Mtwara	2,600 ha	Part-gazetted	Altus Oilfield Services, Schlumberger Seaco, Trans Ocean Industries. Oil-field supply base at the port.
Tanga SEZ	Neema, Tanga	1,363 ha	Developing	None reported. Grid-connected; water from Tanga UWASA.
Bunda–Mara SEZ	Bunda, Mara	1,284 ha	Surveyed	None reported. Fully compensated; plots of 2–4 ha in a cotton belt.
Manyara SEZ	Mererani, Simanjiro	500 ha	Early	None reported. The tanzanite district.

ZONE	LOCATION	AREA	STATUS	INSIDE THE FENCE
Kigamboni SEZ	Dar es Salaam	n/d	Listed	n/d
Ruvuma · Manyoni SEZ	Ruvuma · Singida	n/d	Listed	n/d

EMPHASIS — WHERE THE PROGRAMME ACTUALLY IS

One zone carries the export record. **Benjamin William Mkapa SEZ** — 26 hectares in Ubungo, smaller than four of the sites in the table below it — has produced **USD 160.8 million in exports and 4,500 direct jobs** from 21 buildings. Bagamoyo is 372 times its size and has one company fully operational. If you need to be producing within eighteen months, the serviced plot in Ubungo is the realistic answer and the 9,800-hectare masterplan is not.

PLATE 14.2

Gate signage of the Export Processing Zones Authority. EPZA is one of the two bodies folded into TISEZA in 2025; its parks, its gates and its licence stock came across with it. Signage like this is still what an investor meets on site.

PLATE 14.3

Serviced plots and internal roads at the point of first occupancy. **Demarcation is not servicing.** Between the two sit compensation, survey and the utility connection this section asks investors to price.

The five zones launched in August 2025

On **12 August 2025** TISEZA unveiled five strategic zones in Dar es Salaam. This is the current government priority list, and where facilitation effort is concentrated.

01

Buzwagi SEZ

1,333 HA · KAHAMA, SHINYANGA

Tanzania's first dedicated **mining services hub**, built on Barrick's closed Buzwagi gold mine — and it inherits the mine's infrastructure: a **60 MW substation**, a water reserve TISEZA states as 3 million litres in one August 2025 document and "3 million cubic litres" in another — a unit that does not exist, so confirm the figure before sizing a water-dependent process, a 17 km concrete perimeter and its own **1.5 km airstrip** with a 250-passenger terminal. 30 km from Isaka Dry Port; gateway to the DRC, Rwanda, Burundi and Uganda.

Why it matters: no other Tanzanian zone starts with utilities already at industrial scale.

02

Kwala SEZ

40.5 HA · KIBAHA, PWANI

A logistics zone that **borders the Kwala Dry Port**, with SGR and metre-gauge connections to Dar es Salaam Port and frontage on the Dar–Morogoro highway. Government has pledged **40 MW** and a TZS 25 billion PPP water scheme. Serves Uganda, Rwanda, the DRC, Zambia and Malawi.

Verify before you size a plot: TISEZA's flyer and its *Print-Hub* booklet, issued a week apart in August 2025, both state "approximately 100 hectares". 40.5 ha (100 acres) is the launch figure and the more likely one — the two are the same number in different units.

03

Bagamoyo Eco Maritime City — Phase I

151 HA · 134 PLOTS · ZINGA, BAGAMOYO

The industrial park inside the 9,800-hectare SEZ, reserved for **textiles, pharmaceuticals, automotive and regional headquarters**. Adjacent to the proposed Mbegani deep-sea port and the SGR alignment. Separately, HWTZ holds 500 ha for a truck-assembly complex with 45 MW of solar.

Note the December 2025 land freeze pending valuation and compensation across the SEZ area.

04

Nala SEZ

607 HA · 21 KM NORTH-WEST OF DODOMA

Under ten kilometres from the **SGR**, about 21 km north-west of Dodoma city centre, with Dodoma Airport and the planned Msalato International serving the region. Road corridors reach Zambia, Malawi, the DRC, Rwanda, Burundi, Kenya and Mozambique. **On TISEZA's own August 2025 account the internal road network is still under development, and fibre, ICT, drainage and waste systems are planned rather than installed.**

Anchor tenant: ITRACOM's one-million-tonne fertilizer plant, 1,500 staff rising to 3,000.

05

Benjamin William Mkapa SEZ — Expansion

13,000 M² · UBUNGO, DAR ES SALAAM

An extension of the only unambiguously operating state zone: serviced plots, a customs building on site, a **one-stop service centre**, clinic, cafeteria, fire provision and perimeter security. Factory space is available to lease or to build.

Shortest route to production of any site in this section.

PLATE 14.4

Why Kwala was chosen, in one frame: the estate sits between the **TPA dry port**, the **SGR shunting station** and the **Dar–Dodoma A7 highway**, with the Burundi dry port on the same rail. A logistics zone is worth exactly what its connections are worth.

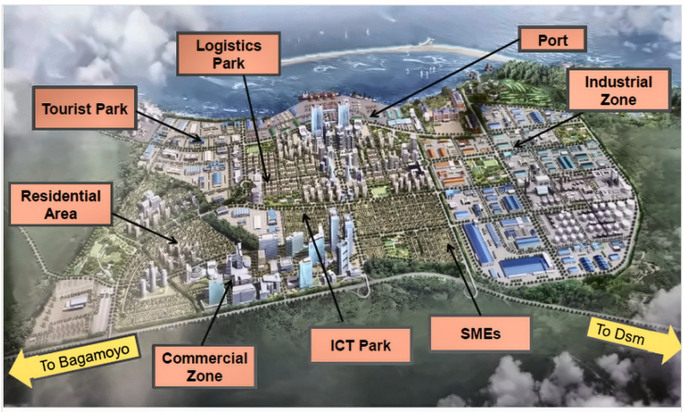


PLATE 14.5

The published masterplan for Bagamoyo Eco Maritime City: port, industrial zone, logistics park, ICT park, commercial and tourist districts and an SME quarter across a 9,800-hectare footprint. **Phase I is the 151-hectare industrial park inside it** — one labelled block of this drawing, not the drawing.

PLATE 14.6

The deep-sea port proposed for the Bagamoyo scheme, as rendered by its promoters. Bagamoyo's industrial case rests on this being built. **It is a render, not a photograph** — which is precisely why the status column in this section matters more than the size column.

PLATE 14.7

A Standard Gauge Railway terminal under construction, as supplied. The Dar–Dodoma section opened on 1 July, and the alignment it belongs to is the one cited in the Kwala, Nala and Bagamoyo prospectuses. **Zone value in Tanzania is now substantially rail value.**

PLATE 14.8

The Julius Nyerere Hydropower Station on the Rufiji, as issued by its contractors. Its output is the supply-side answer to the question every zone card in this section raises — **what is energised at the plot boundary?** Elsewedy Electric, a contractor here, also runs the transformer and cable plant shown further on.

PLATE 14.9

A container port. Effectively every export in the cumulative programme figure below left the country through here, or through the corridor that feeds it.

Private and local government zones

Eleven private zones and five local government zones complete the estate. The private parks are where most of the currently available serviced floorspace sits.

Private developers and local government zones. Area figures as published by the developer or the authority.

ZONE	DEVELOPER	LOCATION	AREA	STATUS
Star City · Tungi SEZ	Star Infrastructure Development (MAC Group)	Morogoro	4,298 ha	Phase 1
Mkinga SEZ	ZDS Developments · Siginon Logistics	Mkinga, Tanga	1,214 ha	Launched 2022
Kamal Industrial Estate	Kamal Group	Bagamoyo, Pwani	112.9 ha	Part-operational
Kisongo EPZ	Private	Arusha	28.3 ha	Operational
Global Industrial Park	Private	Mkuranga, Pwani	10 ha	Operating
Millennium Business Park	Private	Dar es Salaam	10.1 ha	Operational
Hifadhi EPZ	Private	Dar es Salaam	3–8 ha	Operational
Kilwa · Vigora · Nachu · Pwani · Kaboja	Various, incl. Magnis, Mingxin, Heritage Empire	Lindi · Pwani	n/d	Listed
Kigoma SEZ	Kigoma Regional Secretariat	Kigoma	3,000 ha	Phase 1 built
Geita · Songwe · Nyaishimbi · Nyamhongoro	Local government	Geita · Songwe · Shinyanga · Mwanza	n/d	Listed

Who is already inside the fence

The most useful due-diligence question about a zone is not its area but its tenant list. These are the operators that can be named from official and press sources.

Named operators, by zone. Employment and output figures as reported by the authority or the operator.

COMPANY	ZONE	WHAT IT MAKES	SCALE
Tanzania Tooku Garments	BWM-SEZ	Denim and garments, cut-make-trim under AGOA, for VF Corporation and Primark	3,322 staff · 5 factories · 700,000 pieces/month
DZ Cards (Tanzania)	BWM-SEZ	Visa and Mastercard payment cards, SIM cards, scratch vouchers	n/d
ITRACOM Fertilizers	Nala	Fertilizer — the largest plant in East Africa	1m tonnes/yr · 1,500 rising to 3,000 staff
HWTZ SEZ Ltd (Hongwang)	Bagamoyo	CNG heavy-duty lorry assembly, fishing boats, motorcycles, construction materials	500 ha · USD 3bn programme · 45 MW solar
East Africa Conveyors Supplies	Buzwagi	Mining conveyors and supplies	In production
Tembo Nickel	Buzwagi	Multi-metal refinery	Planning
Altus Oilfield Services	Mtwara Freeport	Oil-field supply base — served BG and Statoil exploration	First investor, 2014
Vector Health · Net Health	Kisongo	Mosquito nets	n/d
Elsewedy Electric East Africa	Kisarawe II, Kigamboni	Power cables, transformers, electricity meters	15,000 t cable · 1,500 transformers · 100,000 meters · 500 jobs
Mazava Fabrics & Production	Morogoro stand-alone EPZ	Garments	2,000 staff
Frostan Limited	Bagamoyo	Cold chain processing	Registered Q2 2025

PLATE 14.10

A working tenant from the air — production hall, offices and a sealed perimeter, on a plot that was bush.

PLATE 14.11

The same class of facility from the ground. An export-grade plant is a specification before it is a building.

PLATE 14.12

A buyer delegation at the gate of an operating processor.

PLATE 14.13

Buyers at the loading bay of the Union Meat Group slaughterhouse. **Buyers walking a plant is the evidence that a zone is working** — more so than hectares designated, and it is the test this section keeps returning to.

PLATE 14.14

A solar-module line under inspection. Manufacturing for export is the activity the EPZ regime was drafted for, and where the programme's realised exports are concentrated.

PLATE 14.15

Distribution transformers, 50 kVA 33/0.4 kV, on the floor at **Elsewedy Electric East Africa** as supplied — a named operator in the tenant table above.

PLATE 14.16

Finished power cable at the same plant. Elsewedy reports 15,000 tonnes of cable, 1,500 transformers and 100,000 meters a year, roughly half of it exported into East and Southern Africa.

PLATE 14.17

Mining supplies — the anchor activity at Buzwagi, where East Africa Conveyors Supplies is the first tenant in production.

PLATE 14.18

Water treatment on an industrial site — one of the utilities that separates a designated zone from a working one.

PLATE 14.19

A development agreement being signed. The Bagamoyo concession to HWTZ covers 500 hectares on a 33-year lease.

PLATE 14.20

A site walk on open ground at a demarcated zone — the interval between designation and a serviced plot, measured in months.

The land bank, and why this section does not print it

TISEZA holds a land bank compiled from parcels submitted by local government authorities, parastatals and government departments. The version behind this edition is a **3 January 2023 spreadsheet listing 193 entries across some sixteen regions**. We have not reproduced it, and the reason is the more useful thing to publish.

A RECORD OF OFFERS, NOT A REGISTER OF GRANTABLE PLOTS

On a strict test — locatable to a district, one consistent unit of area, a stated use and at least one status field — roughly **one entry in eight survives**. The size column carries at least three different units with nothing marking the change: one central Dar es Salaam plot records 3,475 under a column headed hectares. One block of twenty-one consecutive rows states no area at all. At least one row gives its compensation position twice, in contradictory terms.

And the clean rows are the wrong rows. What survives the filter is small urban commercial plots; the large industrial and agricultural parcels — the only category a zone investor is reading for — are precisely the garbled, uncompensated, unsurveyed or village-land ones. A filtered table would look like a land bank and would not be one.

A parcel appearing on that sheet means an authority wrote a letter, some of them dated July 2020. It does not mean the land is general rather than village land, surveyed, compensated, serviced, or available for a derivative right of occupancy. **Request the current list from TISEZA directly, and treat any parcel of interest as requiring independent confirmation of survey, compensation and land category with the Ministry of Lands and the offering authority before it enters a business case.**

What the programme has produced

250+	USD 2.5bn	60,000+	34
Registered factories, cumulative over ten years	Cumulative exports	Direct jobs, with 100,000+ indirect	Industrial parks registered under TISEZA, January 2026

Programme figures as reported by EPZA and TISEZA. Independent assessment by the Charter Cities Institute (2024) put licensed firms at 148 over 2008–2019 with 100 operational, employment of 45,000–56,000 and cumulative exports of USD 1.8–2.0 billion — lower than the authority's own cumulative figures. Both are reproduced; neither has been reconciled here.

EMPHASIS — THE THREE QUESTIONS THAT DECIDE A SITE

One. Is the land compensated and titled to the authority, or is valuation still open? Bagamoyo's December 2025 transaction freeze is the live example of what that costs in time.
Two. What is energised *at the plot boundary* today — not what is pledged? Buzwagi has 60 MW inherited; Kwala has 40 MW promised. Those are different facts.
Three. Who else is inside, and did they get their VAT refunded? A zone with tenants has a track record with TRA. A zone without tenants has a brochure.

PLATE 14.21

An established industrial district — warehousing, light manufacturing, a substation, and housing at the fence line. This is the base the zone programme is adding to, and the standard every greenfield site is measured against: **serviced, connected and already occupied.**

REFERENCE

ABBREVIATIONS AND *DEFINED TERMS*

Every abbreviation used in this guide, in the sense the guide uses it.

ACPA	Associate Certified Public Accountant — a professional designation of the National Board of Accountants and Auditors.
BRELA	Business Registrations and Licensing Agency — the registrar a company is incorporated with before any incentive route is considered.
CB Form	The customs security bond lodged with Form C.17 on importation into an EPZ, covering the duty that would otherwise apply.
CIT	Corporate income tax. The headline relief is a ten-year exemption for qualifying exporters; the standard rate on expiry is 30%.
EAC	East African Community — the customs union whose single customs territory the 80%-export threshold is measured against.
EACCMA	East African Community Customs Management Act, 2004 — the framework duty relief on zone imports operates through.
EAT	East Africa Time (UTC+3), the time zone of the office hours given at the back of this guide.
EIA	Environmental Impact Assessment — screened and reviewed by NEMC, but the certificate is issued by the Minister responsible for Environment.
EPZ	Export Processing Zone. A customs-controlled area for duty-free manufacture where output is destined for export.
EPZA	Export Processing Zones Authority — created under the Export Processing Zones Act, 2002 and operational from 2006; merged into TISEZA on 1 July 2025.
FDI	Foreign direct investment. Distinct from registered investment: the guide keeps the two apart deliberately.
Form C.17	The customs declaration lodged on importation of goods into an EPZ.
ISEZ Act	The Investment and Special Economic Zones Act, 2025 (Act No. 6 of 2025), cited by that short form throughout.
JV	Joint venture. Relevant to the capital threshold applied to a foreign or joint-venture scheme.
KYC	Know your customer — the identity and source-of-funds checks a bank applies before opening an account.
MEMARTS	Memorandum and Articles of Association — part of a typical TISEZA application pack.
NBAA	National Board of Accountants and Auditors — the body whose registered auditors certify a VAT refund claim.
NEMC	National Environment Management Council — screens and reviews an environmental impact statement and recommends; it does not itself issue the certificate.
n/d	Not disclosed in the source. Used in tables where a value was not published, as distinct from a value of nil.
NSSF	National Social Security Fund — contributions of 20% of gross, split equally between employer and employee.
OSHA	Occupational Safety and Health Authority — workplace registration is a freestanding obligation inside a zone as well as outside it.
PAYE	Pay As You Earn — employee income tax withheld and remitted by the employer.
PPP	Public–private partnership. Two Dar es Salaam PPP infrastructure projects appear in the Q4 2025 bulletin.
SDL	Skills and Development Levy — 3.5% of monthly emoluments for employers with ten or more employees. EPZ and SEZ employers are not on TRA's published exemption list.

SEZ	Special Economic Zone. Broader than an EPZ: production may serve the domestic market as well as export.	**TALIRI**	Tanzania Livestock Research Institute.
TIC	Tanzania Investment Centre — established under the Tanzania Investment Act, 1997 and latterly operating under the 2022 Act; merged into TISEZA on 1 July 2025.	**TIN**	Tax Identification Number, issued by TRA.
TISEZA	Tanzania Investment and Special Economic Zones Authority, created by the ISEZ Act. Licenses in Mainland Tanzania; Zanzibar is licensed separately by ZIPA.	**TRA**	Tanzania Revenue Authority — the body that actually grants the tax relief the investment law describes.
TZS · USD	Tanzanian shilling and United States dollar. Licence fees are set in TZS; capital and export thresholds are published in USD.	**UNCTAD**	United Nations Conference on Trade and Development — a Tier 2 source in this guide.
VAT	Value added tax. Note the distinction the guide draws throughout between exemption, zero-rating and import relief.	**WCF**	Workers Compensation Fund — employer contributions of 0.5% of monthly gross salary in the private sector.
WHT	Withholding tax. Two WHT reliefs named in the ISEZ Act are not mirrored in the Income Tax Act — see rows 4 and 5 of Section 6.	**ZIPA**	Zanzibar Investment Promotion Authority — the licensing body for projects in Zanzibar, which this guide does not cover.

REFERENCE

TABLE OF *AUTHORITIES*

The law this guide rests on, separated from the commentary that interprets it. Section 13 lists the press, professional and institutional sources.

PRINCIPAL STATUTE

- **Investment and Special Economic Zones Act, 2025** (Act No. 6 of 2025) — creates TISEZA; sets the incentive framework in principle. Gazetted text not obtained for this edition; commencement notice not located.
- **Investment and Special Economic Zones Regulations, 2025** — issued 25 July 2025. Operational detail, thresholds and the 30-day decision window.

REPEALED BY THE ISEZ ACT

- **Tanzania Investment Act, 2022** (Act No. 10 of 2022) — certificates issued under it remain valid for their stated duration.
- **Export Processing Zones Act, 2002** (as amended) — the ancestry of rows 4–8 and 12 of the incentive table.
- **Special Economic Zones Act, 2006**.

TAX AND CUSTOMS

- **Income Tax Act**, Cap. 332 — the instrument that decides whether an incentive is obtainable. Sections 89 and 91 on estimates and returns.
- **Value Added Tax Act, 2014** — the source of any VAT relief; zero-rating of exports; registration and refund.
- **East African Community Customs Management Act, 2004** and its Fifth Schedule — duty relief, amended by annual Gazette notice.
- **Excise (Management and Tariff) Act** — excisable goods offloaded domestically.
- **Stamp Duty Act** — the trail row 12 would need to be traceable to.
- **Local Government Finance Act** — the trail row 6 would need to be traceable to.
- **Finance Act, 2025** — restricts the CIT exemption to export income; introduces withholding VAT; raises the alternative minimum tax to 1%.

LAND, ENVIRONMENT, LABOUR AND COMPANY LAW

- **Constitution of the United Republic of Tanzania, 1977**, Article 24(2) — deprivation of property only under a law providing fair and adequate compensation.
- **Land Act, 1999** — all land is public land vested in the President; the derivative right of occupancy.
- **Environmental Management Act, 2004** — NEMC review; ministerial issue of the EIA certificate.
- **Occupational Safety and Health Act, 2003** — workplace registration inside a zone.
- **Companies Act, 2002**, Part XII — Certificate of Compliance for a registered branch of a foreign company.

> Where this guide states a section number it says so; where it could not verify one against the gazetted text it says that instead. No section number in this edition should be cited in a pleading without checking the gazette.

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PLATE 15.1
An investment forum — the room this guide was written for. Most people in it will ask the same first question: what is actually available, and on what terms.

WHERE TO GO

TISEZA'S *OFFICES*

As published by the authority in August 2025. Note that the list carries no southern or western zone office — there is no Mtwara, Kigoma or Tabora counter on it.

OFFICE	ADDRESS
Head office	PSSSF Golden Jubilee Tower, 1st Floor, Ohio Street, Dar es Salaam · P.O. Box 938 · info@tiseza.go.tz
Central Zone	Old Dodoma Municipal Building, Dodoma
Northern Zone	Ngorongoro Tourism Centre Building, Arusha
Lake Zone	Maji House, 5th Floor, Balewa Road, Isamilo, Mwanza
Southern Highlands	NBC Building, Karume Avenue, Mbeya
Nyasa Zone	Regional Commissioner's Office, Njombe

One counter, three names: TISEZA's own August 2025 documents call the same facility the *One Stop Facilitation Centre (OSFC)*, the *One-Stop Service Centre (OSSC)* and the *Premier Investors' Service Centre*. This guide uses **One-Stop Facilitation Centre** throughout. Source: TISEZA flyer and *Print-Hub*, August 2025.

RECORD

VERSION *RECORD*

A fee schedule goes stale. This page is how you tell whether the file in your hands is the current one.

VERSION	DATE	WHAT CHANGED
2026.1	August 2026	First published edition. Adds the front matter and editorial standard; adds the TISEZA official investment series 2021–2025; adds zone eligibility, land tenure, the payroll and withholding layer, VAT mechanics, dispute resolution and transitional provisions; corrects the Section 6 cross-references and the sector-table residuals; restates scope as Mainland Tanzania; adds the Table of Authorities.
Next	On registration	ISBN and DOI to be entered on the copyright page. Gazetted text of the ISEZ Act and 2025 Regulations to be obtained and Tier 3 populated. Subject index to be added.

THE DESK BEHIND IT

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AFTER THE GUIDE

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- **Nothing here is guaranteed.** Zatra prepares and coordinates files. TISEZA registration, licence approvals, bank accounts and permits are decisions that belong to those authorities.
- **Foreign ownership alone does not require Executive.** A straightforward foreign-owned company doing an ordinary activity belongs on Standard or Fast Track, and Zatra will say so.

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