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# Exemption Schedule (Third Schedule) to Customs Tariff Act,2002

The United Republic of Tanzania

Ministry of Finance and Planning

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## **Exemption Schedule (Third Schedule) to Customs Tariff Act**

### **Exemptions of Import Duty and Suspended Duty**

#### **PART A**

Goods imported or purchased before clearance through the Customs by or on behalf of Government, Public bodies, Privileged persons and Institutions:-

1. The President: Goods for the use by the President 2. Commonwealth and other Governments: Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.

Good for the use of any of the armed forces of any allied power.

3. Diplomatic Privileges: Good for the official use of the United Nations or its specialised Agencies or any Commonwealth High Commission or of any foreign Embassy, Consulate or Diplomatic Mission

Goods for the use of a high official of the United Nations or its specialised Agencies or a member of the diplomatic staff or any Commonwealth or foreign country, where specific provision for such exemption is made by the Minister responsible for foreign affairs.

On first arrival in the country of accreditation, or within three months of that date, the household and personal effects (including one motor vehicle), of an employee of the United Nations or of its specialized Agencies, any Commonwealth High Commission or United Nations or any foreign Embassy, Consulate or diplomatic Mission, provided such employee is not engaged in any other business or profession in Tanzania.

4. Boundary or other Special Commissioner: Goods for the private use of Boundary or other Special Commissioners and their assistants, while executing their duty, and with the prior sanction of the president. 5. War Graves Commission: Goods including official vehicles but not including office supplies and equipment and the property of the Commissioner's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission. 6. Educational Institutions: School stationery, (excluding exercise books), instruments, appliances and similar requisites including furniture used in the classroom, workshop or laboratory for use by education institutions, approved for the purpose of this exemption by the Chief Education Officer and subject to such limitations and conditions as the Commissioner may impose. 7. British Council: Goods for use by the British Council which are or will be a charge against the funds of the Council, not including goods for re-sale or for the personal use of the staff of the council. 8. Red Cross: Goods consigned to the Tanzania Red Cross for free distribution in relief work subject to such limitations and conditions as the conditions as the Commissioner may impose. 9. Seafarers' Welfare: Article of equipment not intended for re-sale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organisations approved for the purposes of this exemption by the government, subject to such limitations conditions as the Commissioner may impose. 10. Religious, charitable community based and non-profit driven organizations or institutions: The importation or local purchase before clearance through Customs by or on behalf of a registered religious, charitable, community based or other non-profit driven organization or institution, of goods or services intended to be used solely by the organization or institution for- in the case of religious organization, the advancement of religion;

use by the organization or institution in question in the execution of its functions and for relieving persons from the effects of natural calamities, hazards or disaster;

the development, maintenance or renovation by the organization or institution of projects relating to health, education, training, water supply, infrastructure or any other project relating to advancement of community.

The Organization or Institution shall, before obtaining the relief granted under subparagraph (1) submit to the Revenue Authority a letter confirming the existence of the project or projects in question from the District Commissioner in its area and from the umbrella organization if any.

The relief granted under this Order shall cease to have effect and the import duty shall become due and be payable as if this relief had not been granted, if the said goods are transferred, sold or disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Order.

11. Youth Associations: Uniforms and appointments for the use of the Boy Scout, Girl Guide or similar Associations. 12. Disable Drives: Motor vehicles controls and equipment specially designed for the use of disabled drivers. 13. Blind Persons: Materials and articles specially designed for the educational, scientific or cultural advancement of the blind for the use of an organization approved by the Government for the purpose of this exemption. 14. Red Locust Control Service: Goods for the use of the International Red Locust Control Service 15. Export Processing Zones Goods imported or purchased by the investor licences under the Export Processing Zones Act, 2002 for use as raw materials, equipment, . Machinery, including all goods directly related to the manufacturing in the Export Processing Zones, but shall not include motor vehicles, spare parts and consumables. 16. [Missing] 17. Holders of certificate of incentives issued by the Tanzania Investment Centre: Any goods which are imported prior to clearance through customs, by the holder of certificate of incentives issued by the Tanzania Investment Centre pursuant to the Tanzania Investment Act, 1997, for and the use in investment in economic infrastructure sector including in the construction of roads, bridges, railways, airport, export processing zones, installation of electricity, telecommunication, water services and like services. PART B

## General Exemptions

1. Aircraft Operations: Any of the following goods which are imported for use by any airline designated under an air services agreement between the Government of Tanzania and a foreign Government: Aircraft, aircraft engines, parts and accessories thereof, and navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft on the ground; specialized aircraft, loading and unloading equipment; ground signs, stairways for boarding aircraft, catering stores.

Kerosene and aviation spirit imported or purchased before clearance through the Customs solely for use in aircraft engines by any airline under an air service agreement between the Government of Tanzania and a foreign government.

2. Containers and Pallets: Boxes, tins, bottles, ars and similar packing units in which any goods not liable to an ad valorem duty are packed and imported, being ordinary packaging units for the goods contained therein; containers and prislets. 3. Deceased Person's Effects: Used personal effects subject to such limitations as the Commissioner may impose which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned. 4. Films: Film strips and slides of a scientific, educational or religious nature.

Cinematograph films, exposed and developed, of a scientific, technical or educational nature for exhibition free of charge solely to or by scientific or technical societies or in educational institutions, or for exhibition free of charge solely for the purpose of training.

5. Film Projectors: Cinematograph, film strip and slide projectors and epidiascopes imported for use by scientific, educational or religious institutions. 6. Fish, Crustaceans and Molluscs: Fish, crustaceans and molluscs, fresh (live or dead), chilled or frozen, caught and landed by canoes oar vessels based in Tanzania. 7. Life Saving Apparatus: Lifebelts, lifebouys and other saving equipment 8. Packing and lagging: Materials for the packing and lagging of industrial machinery, piping and tanks. 9. Passengers' Baggage: Goods imported by passengers arriving from places outside Tanzania subject to the limitations and conditions specified in the following paragraphs. The goods shall be: the property of and accompany, the passenger, except as provided in paragraph (7) of this item;

for the personal or household use of the passenger in Tanzania

of such kinds in such quantities as the proper officer may allow; and

retained by the passenger in Tanzania and in the case of a motor vehicle, shall not be disposed of by the passenger in Tanzania; and

in any other case, shall not be disposed of by the passenger in Tanzania within two years of the date of importation

The following goods shall not be exempted under this item: alcoholic beverages of all kinds, perfume, spirits and tobacco and manufactures thereof, except as provided in paragraph (6) of this item;

- fabrics in the piece;

- motor vehicles, except as provided in paragraph (3) of this item;
- any trade goods, or goods for sale or disposal to other persons.

Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported, as baggage by person who the proper officer is satisfied is bona fide changing his residence from a place outside to a place within Tanzania. Wearing apparel;

Personal and household effects of any kind which were in his personal or household use in his former place of residence;

One motor vehicle which the passenger personally has owned and used outside Tanzania for at least 12 months (excluding the period of the voyage in the case of shipments.)

Subject to the provisions of paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making a temporary visit not exceeding six months to Tanzania. Non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves Tanzania at the end of his visit;

Consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.

Subject to paragraph (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by person who the proper officer is satisfied is a resident of Tanzania returning from a visit to any place outside Tanzania. Wearing apparel;

Personal and household effects which have been in his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, provisions, sound recording machine, tuners, radio and television receiving sets and radiograms;

Instruments and tools for his personal use in his profession or trade.

Subject to paragraph (1) of this item, and subject to sub-paragraph (b) of this paragraph, import duty shall not be levied of the following foods imported by and in the possession of a passenger: spirits (including liquors) or wine, not exceeding in all one litre;

perfume and toilet water not exceeding in all one half litre of which not more than a quarter may be perfume;

cigarettes, cigars, charots, cigarilos, tobacco and snuff not exceeding in all 250 grams in weight;

These duty free allowance shall be granted to all passengers of seventeen years and over, except such passengers who are returning to Tanzania from visits to countries contiguous to Tanzania.

Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner may allow. The import duty and free allowance granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.

10. Printed Matter: Carnets de passage, pass sheets and similar international temporary importation forms; posters, frame or unframed, photographs and photographic enlargements and printed window transparencies advertising the tourist attractions of foreign countries provided that such goods are for free distribution and do not contain more than twenty – five per cent private commercial advertising.

11. Protective Apparel, Clothing Accessories and Equipment: Articles of apparel, clothing assessors and equipment, specially designed for safety or protective purposes in industry or public undertakings, including hospitals, but not including articles of general use, safety belts and crash helmets.

12. Samples and Miscellaneous Articles; Samples an miscellaneous articles not imported as merchandise, which in the opinion of the Commission have no commercial value.

13. Ship and Boat Part, Accessories and Fittings: Parts designed for ships, boats and canoes and specialised accessories and fittings therefor but not including batteries or sparking plugs.

14. Signs, Name-Plats, License Plates and Badges: Warning signs to protect the public from danger or to protect property

Street name-plates, road and traffic signs and signals, road and traffic sign materials

Licence plates and badges, street lighting equipment imported solely for use by local Government Authority.

15. Museum Exhibits and Equipment: Museum and natural history exhibits and specimens imported for public museums or for scientific purpose

Museum showcases, display stands, mounting materials and other similar equipment imported for the preparation, storage and display of exhibits in museums approved for the purpose of such importation by the Government

16. Tombstones and Memorials: Tombstones, memorials and commemorative brasses, engraved with a commemorative inscription to a deceased person, and ornaments for graves. 7. Educational Articles and Materials: Blackboards, blackboard cleaners and blackboard instruments; crayons, lead pencils (but not including propelling pencils and the like), eraser rubber, rules (not exceeding 31 cm), compasses, set squares, dividers and similar articles comprising mathematical and science instrument sets, pen-holders, pen nibs other than fountain and stylograph pen nibs, ink wells, not including ink wells in desk sets, writing ink powder. 18. Packing Materials: Greaseproof paper bags designed for the packing of locally produced fats and printed with the names of the local products and the producer thereof.

Waxed-ply lined bags designed for the packing of locally produced dried whole milk powder and printed with the name of the local product and the producer thereof.

Empty seed packets.

Proofed paper for the manufacture of milk containers and printed with the name of the local products and the producer thereof.

Bags made of regenerated cellulose film.

Packing materials of any kind, including jute bags for packing wattle, excluding other jute bags, designed for packing goods for exports.

19. Seventy-five Percentum of the freight element in aircargo transport. 20. Inputs, raw and packaging materials and drilling tools inputs for use in water treatment, assembly of water hand pumps and hydraulic rams, tyre manufacturing, health, agriculture, livestock, fishnet and fishing accessories;

input or raw and packaging materials imported by a licensed manufacturer of pharmaceutical products and medicaments, corrective lenses and spectacles;

packaging materials for dairy products;

goods for water drilling imported by a licensed water drilling company.