

THE GOVERNMENT NOTICE No. 158D published on 30/6/2026

THE TANZANIA REVENUE AUTHORITY ACT,
(CAP.399)

REGULATIONS

(Made under section 41)

THE TANZANIA REVENUE AUTHORITY (CUSTOMS PROCESSING FEE) REGULATIONS,
2026

Citation and
commencement

1. These Regulations may be cited as the Tanzania Revenue Authority (Customs Processing Fee) Regulations, 2026 and shall come into operation on the 1st day of July, 2026.

Interpretation

2. In these Regulations, unless the context otherwise requires-

Cap. 399

“Act” means the Tanzania Revenue Authority Act;

“Commissioner General” has a meaning ascribed to it under the Act;

“Minister” means the Minister responsible for finance.

Customs
processing fee

3.-(1) Subject to section 26(2) of the Act, a person importing goods for home consumption into the United Republic of Tanzania from any country other than goods from the East African Community Partner States that meet the East African Community Rules of Origin shall be charged customs processing fee at the rates specified in the First Schedule.

(2) The provisions of subregulation (1) shall not apply on goods specified in the Second Schedule.

Time of payment

4. An importer shall pay customs processing fee at the time of entering goods for home consumption and collected by the Commissioner General in accordance with procedures applicable under the East African

Act No.
1 of 2005

Community Customs Management Act.

FIRST SCHEDULE

(Made under regulation 3(1))

CUSTOMS PROCESSING FEE

No.	Type of Goods	Customs Processing Fee
1.	Dry cargo (other than petroleum products)	1% of the FOB value
2.	Wet cargo (Petroleum Products-diesel, petrol, Jet A-1, Illuminating Kerosene (IK))	TZS 20 million per Vessel

SECOND SCHEDULE

(Made under regulation 3(2))

GOODS EXEMPTED FROM CUSTOMS PROCESSING FEE

1.	Goods imported by- (a) Diplomatic and first arrivals privileges; (b) Donor agencies with bilateral or multilateral agreements; and (c) International and Regional Organizations with diplomatic accreditation or bilateral or multilateral agreements with the Government of the United Republic of Tanzania;
2.	Pharmaceutical goods of Chapter 30 of the East African Community Common External Tariff.
3.	Goods imported for use in grant or loan funded projects with Government approved exemption.
4.	Goods for use by the President of the United Republic of Tanzania.
5.	All goods, including material, supplies, equipment, machinery and motor vehicle for official use of armed forces.

Dodoma,
30th June, 2026

KHAMIS MUSSA OMAR,
Minister for Finance