TANZANIA REVENUE AUTHORITY

ISO 9001:2015 Certified

CUSTOMS AND EXCISE DEPARTMENT`

PUBLIC NOTICE

INVITATION TO APPLY FOR CUSTOMS LICENSES FOR THE YEAR 2027

The following licenses are open for application and the General Public is hereby invited to apply.

1. Customs Agents
2. Transporters of Goods under Customs Control and Goods in Transit
3. Customs Bonded Warehouses
4. Manufacturing Under Bond
5. Internal Container Depots
6. Container Freight Stations

Applicants are required to meet the General and Specific Conditions set forth in each license category as follows:

Part A: General Conditions

i. Documents requirements:

a. The memorandum and articles of association of the company.
b. Taxpayer Identification Number (TIN) certificate of the Applicant and directors.
c. VAT Registration Certificate (if applicable)
d. Tax Clearance Certificate for the current year.
e. Certificate of Incorporation.
f. Business Name Registration Certificate (for Transporters who are Sole Proprietors or Partnership).
g. A recent passport size photograph of each Director and employee
h. A valid identity document for each director and employee i.e. National identity card or travel document (passport).
i. Valid relevant work permit for non-resident directors or any relevant document approved by mandated authority that authorize him/her to perform that duty.
j. Valid tenancy agreement and/or proof of ownership (title deed) for office accommodation or other premises whose duration is longer than the

duration of the license applied for (NB: agreement shall be registered by registrar of title).

k. Evidence for payment of withholding tax for leased premises or offices
l. Current Register of Companies Detailed information from BRELA (BRELA Detailed Search).

ii. **Other requirements**

a. All applications shall be made and processed online through Tanzania Electronic Single Window (TANESW).
b. Shipping Line, Shipping Agent or any applicant with affiliation working as such shall not qualify for Customs Licenses.
c. The applicant shall not have any outstanding matters related to Customs.
d. The applicant who submit forged document shall be legally liable, including license revocation/rejection and prosecution.

Part B: Specific Conditions

1. Customs Agents:

1.1 New applicants are required to comply with the following:

a. Management and ownership must comply with the requirements of 100 percent by Tanzanians as per GN487A of Business Licensing (Prohibition of Business Activities for Non-Citizens) Order, 2025, as amended from time to time.
b. Prospective new applicants are advised to attend training for the registration of company to Tanzania Electronic Single Window (TANESW) for doing online application which is scheduled to be conducted from **05th** to **20th October, 2026** at TPA Tower 4th Floor TANCIS office.
c. The applicants shall attach a signed declaration before Commissioner for Oaths with the following details:
    i. That none of the directors of the company has previously been a director of any licensed company whose license has been revoked in the last five years.
    ii. That none of the Directors is currently a director of an existing licensed Customs Agents company.
    iii. That none of the Directors or Shareholders of the company is an employee of Tanzania Revenue Authority.
    iv. That the Company shall undertake to provide Customs services twenty-four hours daily.
    v. That none of the Directors or Employees is working or have any affiliation with shipping Line or Shipping Agent.

d. The applicants shall pay non-refundable fee amounting to USD 50 or its equivalent through a generated control number upon submission of online application.

e. For shortlisting, the applicants shall bring a candidate to sit for examination with the following qualifications/requirements:
    i. Must be a Director or Staff of a respective Company.
    ii. Must possess a Certificate or Diploma in Customs training from a recognized institute.
    iii. Should not be a Director of a company whose Customs Agency License has been revoked.
    iv. Should not be Director of existing licensed Customs Clearing and Forwarding company.
    v. The candidate must not have attended and successfully passed an interview with any company in the last five years.
f. All shortlisted applicants should submit introduction letter affixed with passport size photograph of a competent staff.
g. Upon successful passing the examination, the applicants must fulfil the following requirements
    i. Have at least two employees in charge of clearance with a diploma, certificate in customs training from a recognised institute or a minimum of five years experience in customs operations.
    ii. Acquire Certificate of Registration for Customs Clearing and Forwarding Agents issued by TASAC.
    iii. Submit proof of affiliation or membership from a recognized Customs Clearing and Forwarding Agents association.
    iv. Execute Customs Security Bond of Tanzania Shillings One Hundred Million (100,000,000).
    v. Pay a license fee of USD 400 or its equivalent to Tanzanian Shillings upon approval of the Customs Agent license application.

1.2 Renewal applicants are required to comply with the following:

a. Management and ownership must comply with the requirements of 100 percent by Tanzanians as per GN487A of Business Licensing (Prohibition of Business Activities for Non-Citizens) Order, 2025, as amended from time to time.
b. Ensure that the licensee comply to the prevailing licensing conditions
c. Non-existence of any outstanding matters related to Customs.
d. Acquire Certificate of Registration for Customs Clearing and Forwarding Agents issued by TASAC.
e. Submit proof of affiliation or membership from a recognized Customs Clearing and Forwarding Agents association.
f. Execute Customs Security Bond of Tanzania Shillings Fifty Million (50,000,000).

g. Payment of application and license fee of USD 450 or its equivalent to Tanzanian Shillings upon approval of the application.

2. Transporters of Goods Under Customs Control and Goods in Transit

2.1 Certificate of Transporter (COT)

Applicants are required to comply with the following:

a. Ownership and management shall be at least 1/3 by Tanzanians.
b. Submit proof of affiliation or membership from a recognized Transporters relevant association.
c. Execute Customs Security bond of Tanzanian Shilling Ten Million (10,000,000).

2.2 Licence for Vehicle/Vessel Conveying Transit Goods (C.28) and licence for Vehicle/Vessel for Conveying Goods under Customs Control (C.40)

Applicants are required to comply with the following:

a. Attach motor vehicle registration card.
b. Attach motor vehicle insurance cover note.
c. Attach Calibration document (for tankers) issued by Weight and Measure Agency (WMA)
d. Attach LATRA carrier's license.
e. Payment of license fee of USD 200 or its equivalent in Tanzanian Shillings upon approval of the application.

3. Customs Bonded Warehouse (CBW) and Manufacture under Bond (MUB).

The following specific conditions shall apply for Customs Bonded Warehouse and Manufacture Under Bond licenses.

3.1 New applicants shall be required to comply with the following specific conditions:

a. Ownership and management of the Company shall meet the following conditions,
    i. General Customs Bonded Warehouse, management and ownership must be one hundred percent by Tanzanians.
    ii. Private Customs Bonded Warehouse companies, ownership and management shall be at least 1/3 by Tanzanians,

Exception: The requirements under sub-paragraphs (i) and (ii) above shall not apply to applicants of licences for Private Customs Bonded Warehouses for manufacturers, assemblers, authorized motor vehicle dealers and Manufacture Under-Bond

b. Submit site plan professionally drawn and certified showing size and location of the premises in relation to other premises and thoroughfares.
c. The minimum area for Private Customs Bonded Warehouse shall be 1,000 square meters and for General Customs Bonded Warehouse or Manufacture Under Bond shall be 2,000 square meters, except for bonded warehouses of motor vehicles in Dar es Salaam region, whereby the minimum area shall be 2,000 square meters for private and 3,000 square meters for General.
d. The use of premises shall be as described on the Title Deed that relates either to Commercial or Industrial use.
e. The yard or storage area shall be made of rigid pavements, tarmacked or made of concrete finishing.
f. The premises wall made of bricks, with at least three-meter-high, electric security wire on top and lighting system with exception depending on the nature of items.
g. The premises shall be well secured with 24hours security systems including security guards and surveillance cameras.
h. The premises shall be equipped with fire-fighting system and visible **"NO SMOKING"** signs.
i. Submit Industrial License issued by BRELA (for Manufacturing under Bond applicants).
j. Upon approval of the application, the applicant shall execute Customs Security Bond from licensed and approved guarantor as follows:
    i. A minimum of Tanzanian Shillings Five Hundred Million (500,000,000) for a private Customs bonded warehouse.
    ii. A minimum of Tanzanian Shillings One Billion (1,000,000,000) for a general Customs bonded warehouse.
    iii. A minimum of Tanzanian Shillings Two Billion (2,000,000,000) for Manufacturing Under Bond.
    iv. A minimum of Tanzanian Shillings One Hundred Million (100,000,000) for removal of goods from the entry point to respective bonded warehouse or Manufacturing Under Bond.
k. Payment of license fee of USD 1,500 or its equivalent to Tanzanian Shillings upon approval of the application.

3.2 Applications for renewal of license to operate Customs Bonded Warehouse and Manufacturing Under Bond shall meet the following specific conditions:

a. Ensure that the licensee comply to the prevailing licensing conditions.
b. Ensure all Customs Security bond in force are active.
c. Submit production formulae approved by Tanzania Bureau of Standards (TBS) (for Manufacturing under Bond applicants).

d. Payment of License fee of USD 1,500 or its equivalent to Tanzanian Shillings upon approval of the application.

4. **Internal Container Depot (ICD) and Container Freight Stations (CFS).**

4.1 New applicants shall be required to comply with the following specific conditions:

a. Ownership and management shall be at least 1/3 by Tanzanians.
b. Submit site plan professionally drawn and certified showing size and location of the premises in relation to other premises and thoroughfares.
c. Submit TASAC License.
d. Submit Clearance Letter from TANROADS/TARURA.
e. Floor area shall be made of rigid pavements, tarmacked or concrete finishing strong enough to withstand heavy trucks and machinery, verified by construction experts.
f. Premises wall shall be made of bricks, at least three meters high, strong with electric security wire on top, sufficient lighting system and not accessible from outside.
g. The premise shall have separate entry and exit gates.
h. Parking space shall be outside the ICD/CFS boundaries for handling at least 25 trucks waiting for loading/offloading.
i. Parking space for staff shall be available within ICD/CFS boundaries.
j. The premises shall be well secured with 24hours security systems including security guards and surveillance cameras with minimum of six months' backup capacity.
k. Clear demarcation to separate verified containerized goods and unverified containerized goods; empty containers and overstayed containers. There should also be a clear separation between containers in transit and those intended for home use.
l. Roofed examination area with capacity for at least twenty (20) containers at a time; ICD-V facilities must accommodate at least twenty (20) vehicles at a time.
m. Provision of a transit shed of a reasonable size, and Customs warehouse of at least 500 square meters, for ICD.
n. Maintain sufficient and reliable labour force at all times during operations.
o. Availability of reliable power backup e.g. Standby Generator.
p. Provision of Customs office capable of accommodating at least fifteen (15) Customs Officers and offices for other Government Agencies, equipped with computers, ventilation, air conditioning, lighting, telephone, hygiene facilities, safety kits, and other necessary equipment.
q. Provision of Washroom facilities for staff and clients (Public), designated separately for male, female, and special needs, also urinals in Males toilets.

r. Availability of Canteen services for staff and other clients, and waiting area for clients.
s. Office cabinet and archive space for storage of completed files.
t. Provision of Surveillance Camera Access to Customs Officials by installing at least 55 inches TV Screen in Customs Office for monitoring and surveillance purposes.
u. Accessibility of the road to/from port throughout the year.
v. Provision of appropriate equipment for cargo handling, stacking, examination and measurement as follows;

    i. At least three reach stackers,
    ii. At least two Industrial Weighing Scale with capacity of measuring up to 2 tonnes,
    iii. At least three forklifts,
    iv. Bale clamp forklifts,
    v. Heavy duty Scissor and hummer for opening large wooden boxes,
    vi. At least one truck scale (weighbridge).

w. Floodlights shall be installed to light up the entire surface area to facilitate operations for 24 hours.
x. Availability of Customs office at the ICD/CFS exit gate.
y. The Licensee shall undertake to provide Customs service's 24 hours daily.
z. The minimum area size for each category shall be as shown below:

ICD/CFS Category	Types of Goods	Size/Capacity
CFS	General Goods	20,000 Square Meters
ICD	General Cargo	40,000 Square Meters
ICD-V	Motor - Vehicles	20,000 Square Meters
ICD - Silos	Grain	20,000 Metric Tons
ICD - Tankers	Liquid	20,000 Metric Tons
ICD – Bulk	Bulk Cargo	20,000 Square Meters

Other Requirements:

a. Upon approval of the application, the applicant shall execute Customs Security Bond from licensed and approved guarantor as follows:
    i. A minimum of Tanzanian Shillings Five Hundred Million (500,000,000) **for removal of goods to and from the port.**
    ii. A minimum of Tanzanian Shillings Two Billion (2,000,000,000) **for ensuring compliance with customs laws and securing duties on goods deposited into an internal container depot (ICD)/Container Freight Stations (CFS).**

b. Payment of license fee of USD 1,500 or its equivalent to Tanzania Shillings upon approval of the application.

4.2 Applications for renewal of license to operate internal container depot (ICD)/Container Freight Stations (CFS) shall meet the following specific conditions:

Ensure that the licensee comply to the prevailing licensing conditions:

a. Execute Customs Security bond as follows:
   i. A minimum of Tanzanian Shillings Five Hundred Million (500,000,000) for removal of goods to and from the port.
   ii. A minimum of Tanzanian Shillings Two Billion (2,000,000,000) for ensuring compliance with customs laws and securing duties on goods deposited into an internal container depot (ICD)/Container Freight Stations (CFS).
b. Submit Proof of affiliation or membership from recognized association.
c. Payment of License fee of USD 1,500 or its equivalent to Tanzanian Shillings upon approval of the application.

Note:

- Submitted documents must be certified as true copies of the originals,
- Any person who is not dully authorized representative of the applicant is prohibited to engage in any matter relating to Customs Licenses,
- For Customs Agents the deadline for new applications shall be on or before **31st October, 2026 at 0000 hrs,** and,
- All licensees are reminded that 2026 Customs licenses **will expire on 31st December, 2026** and be automatically suspended in the system by 1st January, 2027 if not renewed on time.

"Together We Build Our Nation"

Juma B. Hassan
Commissioner for Customs and Excise