August 2026

TATOA
TANZANIA TRUCK OWNERS ASSOCIATION

TATOA

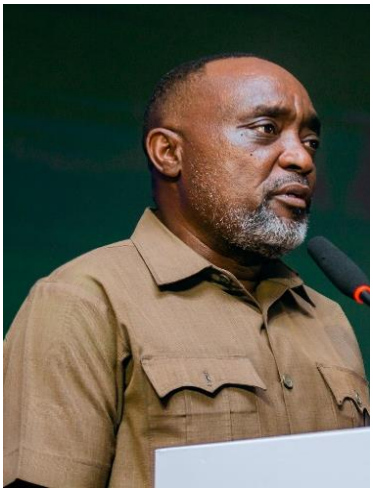
e-Magazine



8th volume

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WORD FROM CHAIRMAN



Dear Members and Stakeholders,

I am pleased to address you in this edition as we continue navigating a dynamic policy environment together.
I wish to sincerely thank the Commissioner General for the recent ruling on **VAT on International Transport Services, effective 6th August**. This directive brings much-needed clarity and aligns our sector with global best practices. We appreciate the CG's commitment to listening to industry concerns and taking action.

However, it is important to note that many of our members were affected by VAT assessments and transactions that occurred **prior to 6th August**. These retrospective implications have placed significant financial and operational strain on businesses that were acting in good faith under the previous interpretation.

In light of this, the Association, **is still on engagements with TRA to request a special consideration** for cases arising before the effective date of the ruling. A transitional arrangement or waiver would provide relief, ensure fairness, and allow our members to move forward without undue burden.

We remain committed to working closely with the Authority to foster compliance, competitiveness, and growth in the international transport sector.

Thank you once again to the CG for the positive step. Let us continue to engage constructively for the benefit of the industry and the economy at large.

Elias Lukumay
Chairman
TATOA

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TATOA APPLAUDS TRA FOR STRENGTHENING THE TRANSPORTATION BUSINESS ENVIRONMENT

7 August 2026 | Dar es salaam

The Tanzania Truck Owners Association (TATOA) has commended the Tanzania Revenue Authority (TRA) for measures aimed at easing tax-related challenges and creating a more supportive business environment for truck owners.

Speaking during a joint meeting with TRA Management in Dar es Salaam, TATOA Chairman Mr. Elius Lukumay welcomed the latest measures addressing VAT concerns affecting small-scale truck owners, noting that the initiative could support business growth, employment creation and expansion of the tax base.

TATOA expressed appreciation to the Government, particularly H.E. Dr. Samia Suluhu Hassan, for responding to concerns raised by the trucking industry. TRA Commissioner General Mr. Yusuph Juma Mwenda reaffirmed TRA's commitment to removing tax and non-tax barriers, supporting business growth and strengthening compliance.

The engagement highlights the importance of continued collaboration between TATOA and TRA in building a more efficient, competitive and sustainable transportation sector that contributes to Tanzania's trade and economic development.







Dear Mr. Chairman,

Re: Class Ruling on Chargeability of VAT in the Course of Supplying International Transport Services Pursuant to Section 11 of the Tax Administration Act, Cap 438

The undersigned acknowledges the receipt of your application for a class ruling dated 13th October 2025. The said application was made by Tanzania Truck Owners Association (TATOA) and Tanzania Freight Forwarders Association (TAFFA) on behalf of its members.

Generally, the context of the application centers on the VAT treatment of international cargo movement services provided by transport companies and Clearing and Forwarding Agents (CFAs) in Tanzania, particularly in cases where such services are subcontracted across the borders of the United Republic of Tanzania (URT).

That is, when a lead transporter or CFA secures a contract but lacks full capacity, they subcontract part of the service to another transporter. These arrangements apply to both transit cargo (passing through URT) and export transit (originating in URT and exiting through a border or port). The applicants assert that, the entire process is regulated by customs and tracked electronically, with specific documentation lodged in the Tanzania Customs Integrated System (TANCIS).

Applicants hold that the legal issue at hand is whether subcontracted international transport services qualify for zero-rated VAT under Tanzanian law. Section 61(3) of the VAT Act zero-rates international transport services therefore both lead contractors and subcontractors should be eligible for zero-rating, as long as they are contractually obligated to provide international transport services. The decisive factor is therefore the nature of the service, not the role of the provider or the residency of the customer.

Practice was borrowed from other jurisdictions such as Rwanda and South Africa where it is said international transport services have been treated as zero rated regardless as to whether they have been provided by lead transporter or subcontractor.

To ensure smooth administration of zero rating of the international transport services, the applicants recommend that zero-rating for international transport services should only be applied when supported by proper documentation. For lead transporters or CFAs, this includes issuance of a fiscal receipt or invoice to the customer and retaining relevant customs documents such as the TANSAD, bill of lading, invoice, packing list, and transit travel records. For Subcontractors, they must issue fiscal receipts to the lead transporter or CFAs and maintain customs documentation specific to either transit or export transit cargo, including licenses like C28, C40, release orders, movement sheets, and cargo manifests. If a service provider lacks the mentioned documentation, they are disqualified from imposing VAT at a zero rate. Furthermore, applicants have acknowledged that any misconduct such as issuing fake receipts, participating in fraudulent transactions, neglecting payment of taxes, failing to file statutory returns, will automatically disqualify a member from the benefits of the anticipated tax ruling.

Highlighting on the economic impact of imposing VAT at a standard rate on services provided by subcontractors, the applicants voice that, such a move would raise transportation costs, making Tanzanian services less competitive compared to neighboring countries and threatening the livelihoods of thousands employed in the sector. Subcontractors would face cash flow challenges by having to pre-finance VAT before receiving payment, while lead transporters and CFAs would be burdened with delayed input tax refunds, limiting their operational capacity and growth.

This could incentivize the use of foreign transporters who are not subject to Tanzanian VAT, hence undermining local businesses and reducing tax revenue, employment, and foreign exchange earnings. The transport sector is vital to Tanzania's economy, contributing 7.2% to GDP and ranking among the top three in forex generation. With over 1,000 member companies and 200,000 jobs supported, the sector has shown strong growth, handling over 27 million tons of cargo in 2025 and projecting 30 million tons by 2030.

Given the fragmented structure of the industry, where no single transporter owns more than 500 trucks, subcontracting is essential to meet cargo demands. The applicants urge the tax authority to consider a tax policy or ruling that supports trade facilitation and regional competitiveness, emphasizing that taxation decisions directly influence investment and sector growth.

It was concluded that the tax ruling issued by the Commissioner General will have a prospective binding effect and will apply to members of TATOA and TAFFA. However, it also recognizes that some members may choose to pursue existing retrospective disputes through established legal channels. The applicants reaffirm their commitment to supporting the Tanzania Revenue Authority (TRA) and emphasize their respect for the role TRA plays in national revenue collection and effective tax administration.

The undersigned has keenly reviewed the context of the application, and it is hereby established that the central issue for determination is the appropriateness of imposing VAT either at the standard rate or zero rate to international transport services rendered by subcontractors, and at times by lead transporters to local customers.

The dispute has purely been an interpretational issue such that while applicants believe subcontractors engage themselves in provision of international transport services, thus their supplies are zero rated in accordance with section 61(3) of the Value Added Tax Act, Cap 148, the tax authority has been holding that services supplied by Subcontractors is rendered to and enjoyed in the URT by Lead Transporters, thus taxable at a standard rate in accordance with Section 64(1) of the VAT Act.

This office is nonetheless alive to various discussions and correspondences that have taken place between the applicants and the tax administration over time, and the most recent of which occurred between the applicants and the undersigned on 1st October 2025. In the due course the appropriateness of imposing VAT at a zero rate within the spirit of Section 61(3) of the VAT Act was determined. For ease of reference the said provision states as follows;

61(3): The following supplies of services shall be zero-rated-
*(a) a supply of **international transport services**;*

What constitutes 'international transport services' bolded above is defined under section 2 of the VAT Act as quoted below:

*'**international transport services**' means the services, other than ancillary transport services of transporting passengers or goods by road, rail, water, or air-*
(a) from a place outside the United Republic to another place outside the United Republic;
(b) from a place outside the United Republic to a place in Mainland Tanzania; or
(c) from a place in Mainland Tanzania to a place outside the United Republic.

From the context of the above legal provisions and your submissions on the business modality of both the Lead Transporters and Subcontractors, this and acknowledges that both the Lead Transporter and Subcontractors engage in the provision of international transport services as they fully engage in transporting goods across the borders of the United Republic of Tanzania, **so long as such services exclude ancillary services thereon.**

In view of the aforementioned I hereby issue a class ruling pursuant to Section 11 of the Tax Administration Act, Cap 438 to direct the following;

1. This class ruling directs that the transportation service rendered by Subcontractor and Lead Transporter in the course of transporting goods across the borders of the United Republic shall be treated as provision of international transport service, and therefore shall be zero rated in accordance with Section 61(3) of the Value Added Tax Act. Therefore, notwithstanding other provisions of the law that are relevant in determining

the eligibility of claiming tax refunds, such supplies which are hereby zero rated, shall form the basis of refund claims.

2. This class ruling shall cover active members of TATOA and TAFFA only to the extent of their involvement in transporting goods across the borders of the United Republic of Tanzania. The scope of this ruling does not extend to provision of ancillary transport services, as they are specifically regulated by separate provisions of the law, among others section 61(3)(e) of the VAT Act.

3. For a member to benefit from the provisions of this ruling, he must possess all relevant evidences to justify that he transported the goods across the United Republic. For lead transporters, such evidences are not limited to a fiscal receipt issued to the customer, proof of receipt of payments, TANSAD, bill of lading, invoice, packing list, and transit travel records. For Subcontractors, they must issue fiscal receipts to the lead transporter or CFAs and maintain customs documentation specific to either transit or export transit cargo, including licenses like C28, C40, release orders, movement sheets, and cargo manifests.

4. This class ruling shall apply prospectively from the date of its issuance.

5. This class ruling shall be binding provided the Subcontractor maintains full tax compliance, including timely filing of tax returns, prompt payment of due taxes, and refraining from any fictitious or sham transactions intended to unjustly inflate input tax claims or reported purchases.

Be guided accordingly,

"Together We Build Our Nation"



Yusuph Juma Mwenda
Commissioner General

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TATOA CALLS FOR BETTER TRANSPORTATION ENVIRONMENT

TATOA Chairman, Mr. Elias Stepen Lukumay, Addresses Media on Transportation Sector Challenges

TATOA has called for stronger Government–industry dialogue to address challenges affecting Tanzania's transportation sector and protect investment in the industry.

Key concerns highlighted include:

- Inadequate truck parking, particularly around the Port of Dar es Salaam and Temeke.
- Infrastructure constraints that have not kept pace with growing cargo volumes and truck traffic.
- Confrontational enforcement, including roadside vehicle seizures and removal of number plates.
- Weighbridge concerns, with TATOA calling for regular calibration to ensure accurate measurements.
- High regulatory costs, including concerns over increased LATRA charges.
- Cross-border trade challenges, particularly along the Tanzania–Zambia corridor.

TATOA emphasized that the growing number of trucks represents an **economic opportunity**, supporting employment, investment, trade and government revenue. The Association urged authorities to prioritize consultation, adequate infrastructure and practical solutions rather than confrontational measures.

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GAZPROMNEFT & G-ENERGY ENTER TANZANIA LUBRICANTS MARKET

13 August 2026 | Dar es Salaam

Gazpromneft and G-Energy have officially launched their range of high-performance engine oils, lubricants and technical fluids in Tanzania, expanding lubricant solutions for the country's growing transport and industrial sectors.

The products were introduced at Johari Rotana Hotel, Dar es Salaam, in partnership with SIM Energies Limited, which will oversee their local market introduction and sales.

The launch targets key sectors including transport, automotive, mining, marine, construction and industrial energy, with the products designed to support engine performance, reliability and efficient operations.

For Tanzania's transportation sector, the development offers an additional lubricant option aimed at supporting fleet maintenance and operational efficiency.









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MEMBERS ENGAGEMENT

TATOA SUPPORTS MEMBERS THROUGH DIGITAL WEBSITE TRAINING

TATOA continues to support its members by providing practical guidance on how to effectively use the TATOA website. The session featured a hands-on demonstration of key website features, followed by an interactive Q&A session where participants shared insights and received guidance on accessing digital services and information.

The initiative reflects TATOA's commitment to strengthening digital engagement, communication, and member access to information.









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TRA CREATES AWARENESS AMONG TRANSPORTERS ON VAT RULING AND REFUND PROCEDURES

24 August 2026 | Dar es Salaam

The Tanzania Revenue Authority (TRA) conducted an awareness session for transporters on the VAT ruling regarding the supply of international transport services, with TATOA members and truck owners among the key stakeholders targeted.

The session focused on helping transporters understand the VAT ruling, how to properly apply for VAT refunds, and procedures for addressing VAT refund claims that had previously been rejected.

The engagement provided an important opportunity for truck owners to gain clarity on VAT requirements and refund procedures, while strengthening compliance and cooperation between TRA and stakeholders in the transport sector.

SCHEDULE

(Made under paragraphs 4, 5 and 6)

A: MAXIMUM DRY PORT TARIFFS FOR LOCAL AND TRANSIT CONTAINERS

S/N	Tariff item	Maximum tariff per TEU payable in TZS	Maximum tariff per FEU/FEU HC payable in TZS	Person liable and remarks
1.	Transfer of a loaded container from a port terminal to a dry port within the region in which the port is located.	USD 100	USD 100	Payable by the consignee. Applies under the port extension mode.
2.	Transfer of a loaded container from a port terminal to a dry port outside the region in which the port is located.	Not exceeding the approved railway tariff	Not exceeding the approved railway tariff	Payable by the consignee. Applies under the port extension mode.
3.	Handling of a loaded container.	USD 50	USD 80	Payable by the consignee. Includes lift-off, yard placement, stacking where applicable, and lift-on to a truck for delivery.
4.	Removal charge after expiry of the free storage period.	USD 100	USD 150	Payable by the consignee. Includes remarshalling or restacking within the storage area.
5.	Storage of a loaded container per day during the first seven days after expiry of the free storage period.	USD 20	USD 40	Payable by the consignee.
6.	Storage of a loaded container per day after the first seven days following expiry of the free storage period.	USD 40	USD 80	Payable by the consignee.
7.	Transfer of a container carrying dangerous cargo from a port terminal to a dry port	USD 110	USD 110	Payable by the consignee. Applies under the port extension mode.

S/N	Tariff item	Maximum tariff per TEU payable in TZS	Maximum tariff per FEU/FEU HC payable in TZS	Person liable and remarks
	within the region in which the port is located.			
8.	Transfer of a container carrying dangerous cargo from a port terminal to a dry port outside the region in which the port is located.	Not exceeding the approved railway tariff	Not exceeding the approved railway tariff	Payable by the consignee. Applies under the port extension mode.
9.	Handling of a container carrying dangerous cargo.	USD 55	USD 88	Payable by the consignee.
10.	Storage of a container carrying dangerous cargo per day during the first seven days after expiry of the free storage period.	USD 24	USD 48	Payable by the consignee.
11.	Storage of a container carrying dangerous cargo per day after the first seven days following expiry of the free storage period.	USD 48	USD 96	Payable by the consignee.
12.	Transfer of an out-of-gauge container from a port terminal to a dry port within the region in which the port is located.	USD 130	USD 130	Payable by the consignee. Permit and authorisation costs required for the movement are reimbursable to the dry port operator.
13.	Handling of an out-of-gauge container.	USD 65	USD 104	Payable by the consignee. Includes lift-off, yard placement and lift-on to a truck for delivery.
14.	Storage of an out-of-gauge container per day during the first seven days after expiry of the free storage period.	USD 26	USD 52	Payable by the consignee.
15.	Storage of an out-of-gauge container per day after the first seven days following expiry of the free storage period.	USD 52	USD 104	Payable by the consignee.

S/N	Tariff item	Maximum tariff per TEU payable in TZS	Maximum tariff per FEU/FEU HC payable in TZS	Person liable and remarks
16.	Stripping or stuffing a container.	USD 70	USD 140	Payable by the consignee or shipping line, depending on the cargo status.
17.	Handling of an empty container.	USD 20	USD 40	Payable by the consignee or shipping line, depending on the cargo status. Includes yard placement and loading onto a truck for transfer to an empty container depot.
18.	Storage of an empty container per day after expiry of the free storage period until delivery.	USD 10	USD 20	Payable by the shipping line.
19.	Reefer plug-in, electricity supply and monitoring per day.	USD 20	USD 30	Payable by the consignee.
20.	Storage of a reefer container per day after expiry of the free storage period.	USD 20	USD 40	Payable by the consignee.
21.	Facilitation of Customs examination of a full container load.	USD 90	USD 140	Payable by the consignee.
22.	Shifting cargo from one container to another.	USD 140	USD 180	Payable by the person requesting the service.

B: MAXIMUM TARIFFS FOR EMPTY CONTAINER DEPOTS

S/N	Tariff item	Maximum tariff per TEU payable in TZS	Maximum tariff per FEU/FEU HC payable in TZS	Person liable and remarks
1.	Drop-off charge.	TZS 100,000	TZS 200,000	Payable by the person returning the empty container.
2.	Depot usage charge.	USD 25	USD 25	Payable by the shipping line. Includes routine depot operational services but excludes storage.
3.	Storage per day after expiry of the free storage period.	USD 2	USD 4	Payable by the shipping line.

C: MAXIMUM NOMINATION TARIFFS

S/N	Tariff item	Maximum tariff payable in TZS	Person liable and remarks
1.	Nomination of a dry port communicated not later than seventy-two hours before the scheduled arrival of the ship, per bill of lading.	USD 10	Payable to the shipping agent by the shipper or consignee making the nomination.
2.	Late nomination or change of nomination communicated less than seventy-two hours before the scheduled arrival of the ship, per container.	USD 100	Payable to the port terminal operator by the consignee, subject to paragraph 5(7) and (8).

Note: A tariff expressed in United States Dollars shall be invoiced and paid in Tanzania Shillings at the Bank of Tanzania exchange rate prevailing on the date the invoice is issued.

Dar es Salaam,
13th August, 2026

MOHAMED M. SALUM
Director General


TATOA
Tanzania Truck Owners Association
SAFETY ALERT
RISE IN COPPER THEFT
TATOA urges all truck owners, drivers and Stakeholders to be extra vigilant as cases of copper theft continue to rise.
Ensure safety of your truck and cargo all the time.
Be alert in parking areas and resting places.
Report any suspicious activity to the association secretariat immediately. Every report matters.
Your awareness today can prevent loss tomorrow!
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This Week's Scania Truck Recommendations

By purchasing 2 vehicles as a set, you can get a discount on the freight cost, saving you about $2,000 to $3,000 compared to buying them individually.

All prices listed below are C&F, including container shipping costs straight to your port.

(An additional $1,000 discount has also been applied)

CE308772 Scania G SERIES

C&F Dar es Salaam will be US$16,764.

CE395787 Scania R 480

C&F Dar es Salaam will be US$17,318.

CD850817 Scania G SERIES

C&F Dar es Salaam will be US$15,262.

CD850850 Scania R SERIES

C&F Dar es Salaam will be US$15,321.

CD133262 Scania P SERIES

C&F Dar es Salaam will be US$13,675.

CD155510 Scania R SERIES

C&F Dar es Salaam will be US$13,307.

CC860387 Scania R SERIES

C&F Dar es Salaam will be US$16,144.

CC915600 Scania P SERIES

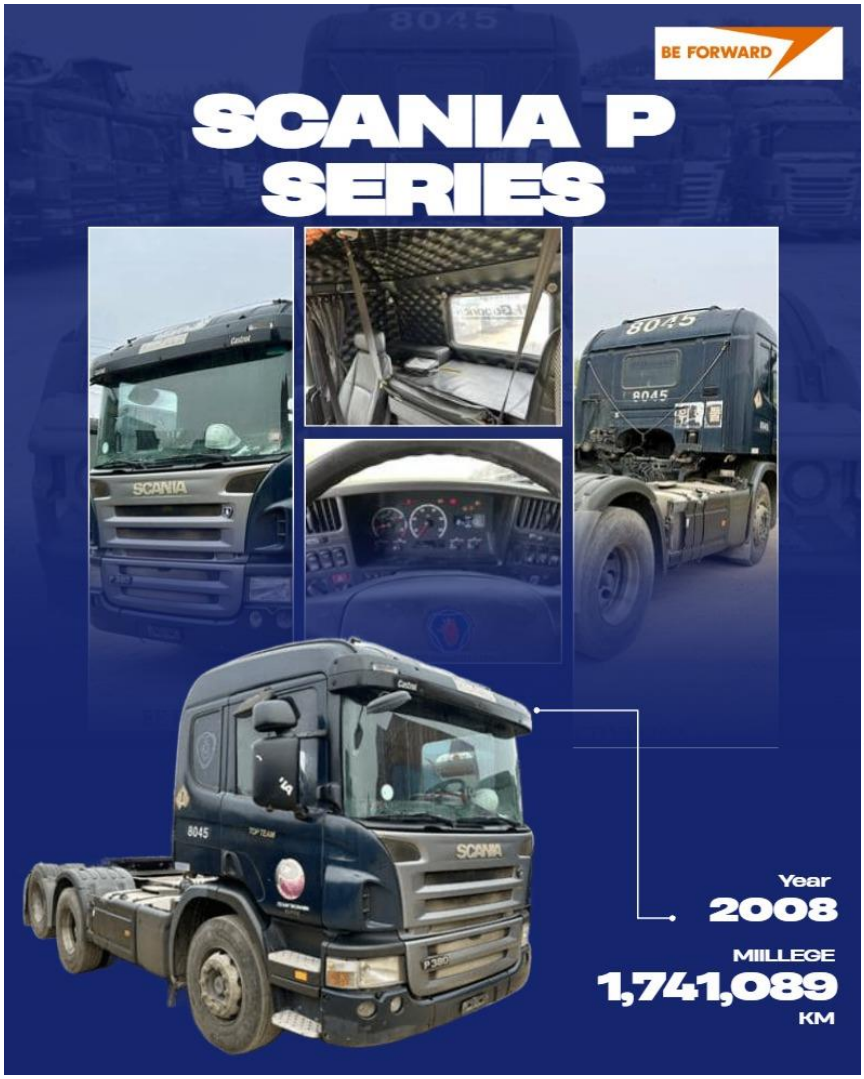
C&F Dar es Salaam will be US$12,864.

CC746090 Scania P SERIES

C&F Dar es Salaam will be US$12,618.

CC859673 Scania P SERIES

C&F Dar es Salaam will be US$13,176.



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Our team is ready to assist you at every major border and transit point, including:

Tunduma, Nakonde, Kapiri Mposhi, Ndola, Lusaka, Sakania, Mokambo, Kasumbalesa, Likasi, Lubumbashi, KolweziA

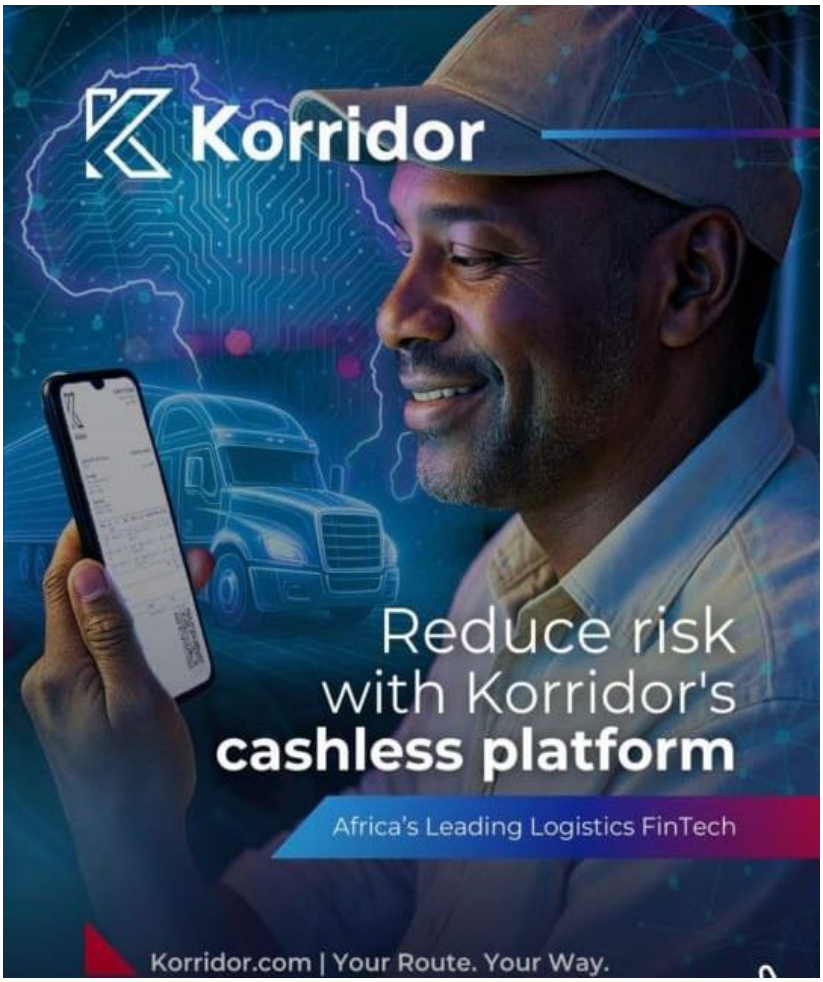
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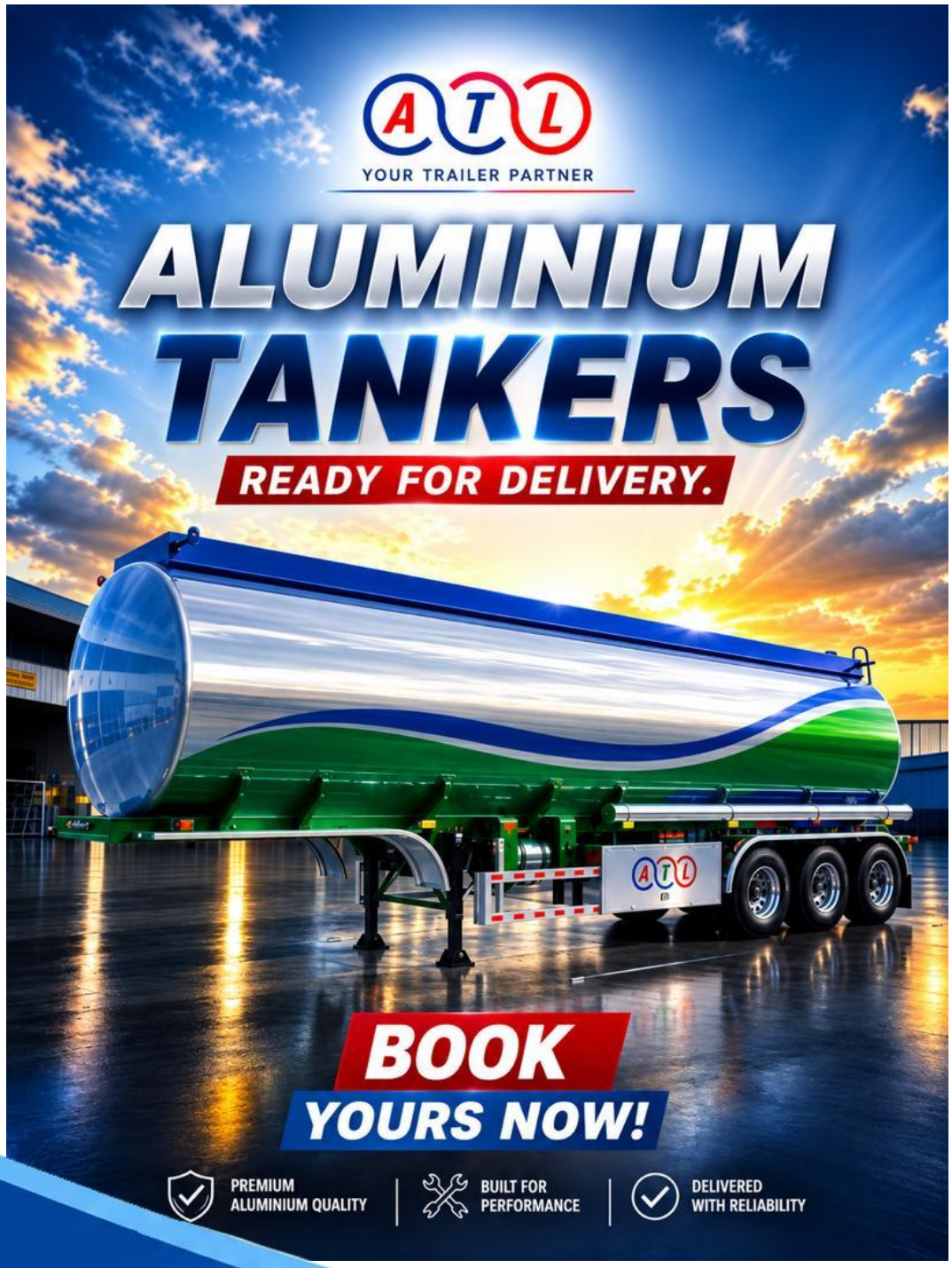
Call us now and let Korridor take care of your journey



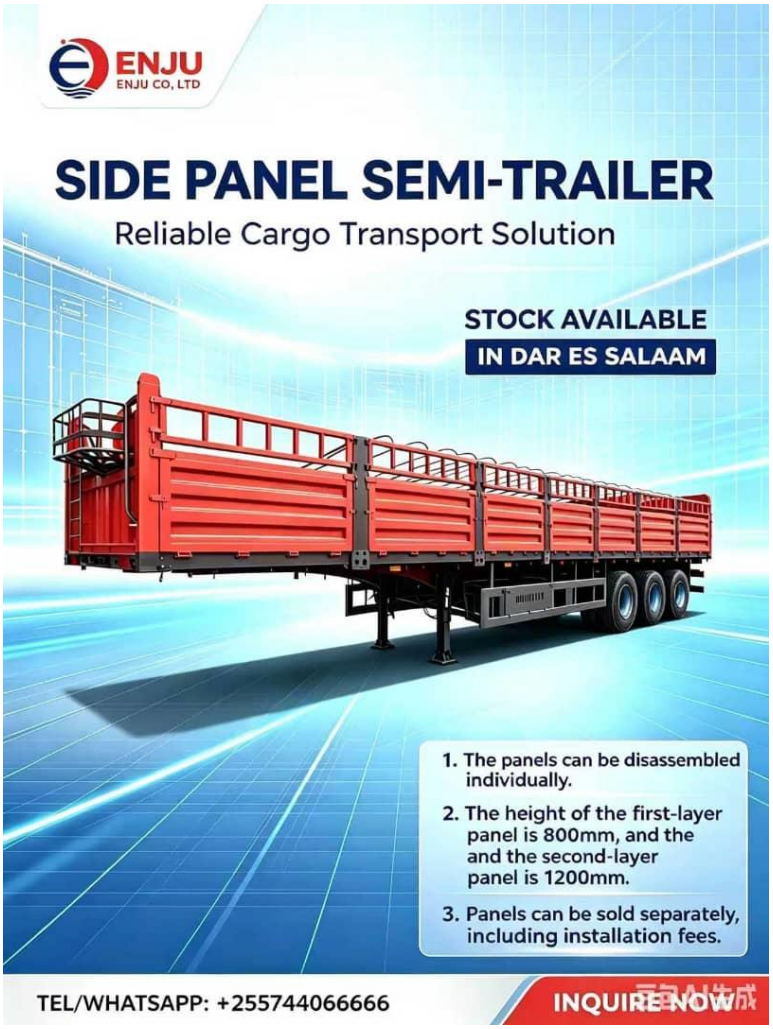
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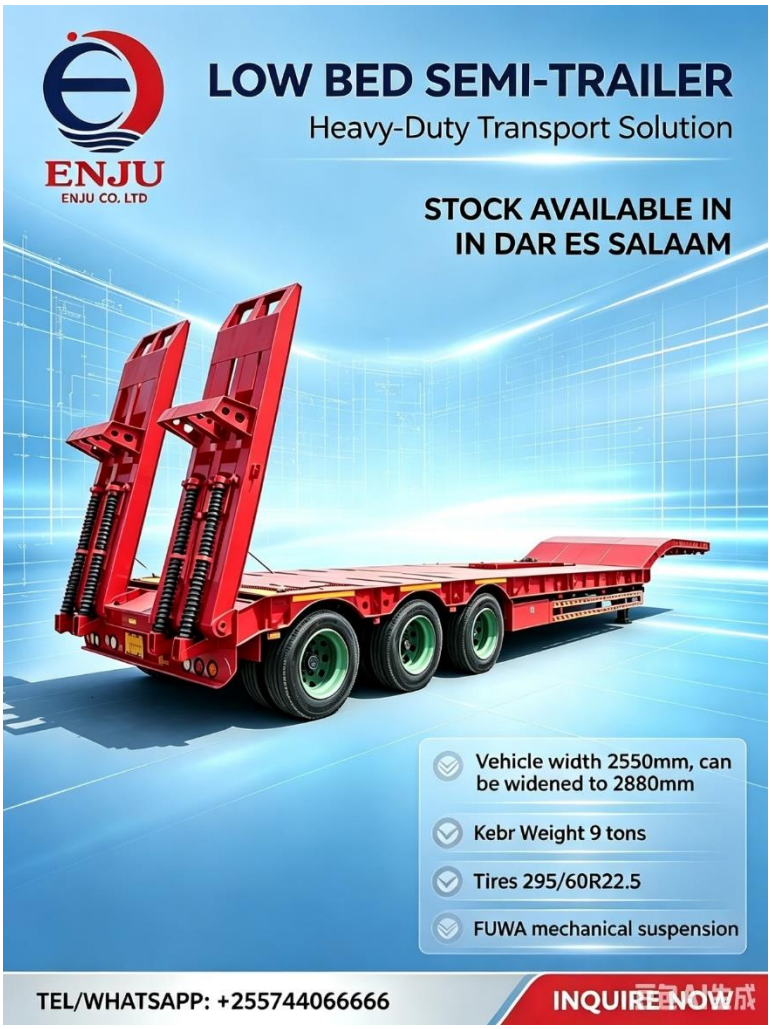


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