TATOA
Tanzania Truck Owners Association

TATOA e-MAGAZINE

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Word from Chairman

A Word from the Chairman

Dear Members and Stakeholders,

I hope this message finds you well. Today, I want to address a pressing issue that affects each of us in the transportation sector: the application of Value Added Tax (VAT) on transit cargo transportation services in Tanzania.

As the Tanzania Truck Owners Association (TATOA), we represent a diverse group of over 1,000 truck owners engaged in cargo freighting across the region, particularly within the SADC and Great Lakes area. Our sector is not only vital for our economy—contributing 6.70% to the GDP and employing over 80,000 individuals directly—but also plays a crucial role in facilitating trade and commerce in and out of Tanzania.

The recent discussions surrounding VAT application have raised concerns, particularly regarding the classification of transit cargo as international transport. According to Section 59(3) of the VAT Act, international transport services are zero-rated, which should apply to our transit services given that the goods are merely passing through Tanzania on their way to foreign destinations.

However, complexities arise when the billing involves a Tanzanian-based lead transporter. This introduces an intermediary that could potentially complicate our eligibility for zero-rating. It is crucial that we seek clarity on this issue.

I urge the Tanzania Revenue Authority (TRA) to review the billing structure to better align it with the zero-rating provisions. A formal ruling from the TRA would also provide much-needed guidance on this matter. If VAT is imposed on transit cargo, we risk increasing transport costs, making our services less competitive and potentially driving clients to foreign transporters.

Furthermore, it is important to recognize that 70% of our local transporters operate as subcontractors for larger companies. This interconnectedness is essential for the growth of our logistics sector, and any disruption could stifle local industry development.

In conclusion, I appeal to all stakeholders to reconsider the implications of these VAT changes. Together, we can ensure a thriving transport sector that continues to contribute positively to our economy.

Thank you for your ongoing support and dedication to our industry.

Sincerely,

Elias Lukumay
Chairman, Tanzania Truck Owners Association (TATOA)

Tanzania Truck Owners Association: Fostering Collaboration at the Mining at Indaba Cocktail Event

Tanzania Truck Owners Association: Fostering Collaboration at the Mining at Indaba Cocktail Event

The Tanzania Truck Owners Association (TATOA) recently held a successful cocktail event at the Indaba, bringing together a diverse group of stakeholders from the trucking, mining, and logistics sectors. This gathering served as a crucial platform for networking, knowledge exchange, and collaboration among industry leaders, policymakers, and service providers.

A Melting Pot of Ideas and Innovations

The cocktail event attracted representatives from various sectors, including mining companies, logistics firms, and government officials.
Attendees engaged in lively discussions about the current state of the trucking industry in Tanzania and explored innovative solutions to common challenges. This exchange of ideas underscored the importance of collaboration in driving the industry forward.

Addressing Industry Challenges
One of the primary focuses of the evening was to address the pressing challenges faced by truck owners in Tanzania. Topics such as infrastructure development, regulatory frameworks, and the impact of fluctuating fuel prices were at the forefront of discussions. The TATOA emphasized the need for collective action to advocate for policies that facilitate smoother operations and promote the growth of the trucking sector.

Strengthening Partnerships
The event also highlighted the importance of building strong partnerships among stakeholders. By fostering relationships between truck owners and mining companies, the TATOA aims to create a more integrated supply chain. This collaboration can lead to improved efficiency, reduced costs, and enhanced service delivery for all parties involved.

Looking Ahead
As the trucking industry continues to evolve, the TATOA remains committed to advocating for the interests of its members. The association is dedicated to facilitating ongoing dialogue among stakeholders to address emerging challenges and seize new

Tanzania Truck Owners Association: Fostering Collaboration at the Mining at Indaba Cocktail Event

The insights gained from the cocktail event will inform future initiatives aimed at enhancing the industry's competitiveness.

Conclusion

The TATOA's cocktail event at the Indaba was a resounding success, showcasing the power of collaboration among diverse stakeholders. By coming together to share knowledge and forge partnerships, the trucking industry in Tanzania is poised for growth and innovation. As we move forward, the TATOA will continue to champion the interests of truck owners and work towards a brighter future for the entire sector.

For more updates and information about the Tanzania Truck Owners Association, visit www.tatoa.co.tz Join us as we drive change and progress in the trucking industry!

Strategic Meeting Tackles Challenges at Kasumbalesa Border Post

The Inter-Ministerial Task Force (IMTF) convened recently to address pressing issues at the Kasumbalesa border post, a vital hub in the Southern African Development Community (SADC) trade network. Chaired by the Honourable Minister of Foreign Affairs and International Trade of Zimbabwe, the meeting gathered representatives from key member states, including Angola, Botswana, the Democratic Republic of Congo (DRC), Malawi, Mozambique, Namibia, South Africa, Tanzania, Zambia, and Zimbabwe.

Agenda Adoption and Background

The meeting commenced with the adoption of the agenda and work programme, highlighting the challenges currently faced at Kasumbalesa. As the second busiest land border post in the SADC region, it plays a crucial role in various trade corridors, including the North-South and Walvis Bay-Ndola-Lubumbashi corridors.

Strategic Meeting Tackles Challenges at Kasumbalesa Border Post

However, it has been plagued by issues such as inadequate infrastructure, severe congestion, informal trading practices, security concerns, and inefficiencies in border procedures.

Economic Implications

The challenges at Kasumbalesa significantly impact the economies of the DRC and Zambia, as well as the entire region. According to a recent report by the World Customs Organization, delays at this border post account for a staggering 44.3% of the total costs along the North-South Corridor. This situation calls for urgent and coordinated efforts to enhance infrastructure and streamline operations.

The IMTF also reviewed the implementation status of decisions made at the 43rd SADC Summit, held in August 2023. The Secretariat has made strides in addressing the border post's challenges, including conducting study visits and facilitating meetings aimed at developing a Framework of Collaboration and a Sectoral Action Plan.

Despite progress, the Framework of Collaboration has yet to be formally signed, and further capacity development initiatives are necessary to transform Kasumbalesa into a One Stop Border Post (OSBP). Workshops and benchmarking studies are underway to equip border officials with the necessary skills for effective operations.

Corridor-Wide Action Plan

In light of the complexities surrounding trade facilitation, the IMTF recommended a corridor-wide approach to address challenges not only at Kasumbalesa but also along the entire corridor. This strategy aims to ensure that improvements at one border post do not inadvertently create bottlenecks elsewhere.

Key recommendations

from the recent Stakeholders' Technical Meeting include:
1. Establishing and operationalizing the OSBP at Kasumbalesa by 2026.
2. Urging member states to ratify and implement vital SADC protocols on trade and transport by the end of 2026.
3. Providing training for customs officials to facilitate mandatory pre-clearance at the border.
4. Enhancing security measures along transport corridors.

Looking Ahead

The IMTF commended the ongoing efforts of DRC and Zambia while emphasizing the importance of collaborative action among all affected member states. As the task force prepares for its next meeting in March 2025, it remains committed to finding sustainable solutions to the persistent challenges at the Kasumbalesa border post.

In conclusion, the IMTF's dedication to resolving these issues is critical for enhancing trade efficiency and boosting economic growth within the SADC region. The collective efforts of member states are essential to ensuring that the Kasumbalesa border post can fulfill its vital role in regional trade connectivity.

Tanzanian Truck Owners Association Chairman Appointed Head of Logistics Cluster

In a significant development for the logistics and transport sector, the Chairman of the Tanzania Truck Owners Association (TATOA) has been appointed as the Chairman of the Logistics Cluster within the Tanzania Private Sector Federation (TPSF). This prestigious selection marks a pivotal moment for the industry and underscores the growing recognition of TATOA's leadership in promoting efficient logistics solutions across the nation.

A Visionary Leader

The newly appointed Chairman has been a driving force in advocating for the interests of truck owners and operators in Tanzania. His leadership at TATOA has been characterized by a commitment to enhancing the operational environment for the trucking industry, addressing challenges such as infrastructure deficits, regulatory hurdles, and the need for improved safety standards.

His vision for the logistics cluster is centered on fostering collaboration among stakeholders, enhancing supply chain efficiency, and promoting best practices within the sector. "This appointment is not just a personal achievement; it represents a significant opportunity to elevate the logistics landscape in Tanzania," he stated during the announcement.

Strengthening the Logistics Sector

The Logistics Cluster within TPSF plays a critical role in unifying various stakeholders in the logistics and transport sector, including government agencies, private companies, and non-governmental organizations. By bringing together these key players, the cluster aims to address systemic challenges that hinder the industry's growth and competitiveness.

Under the new chairman's leadership, the cluster is expected to focus on several key initiatives: **Infrastructure Development:** Advocating for improved road networks and facilities to enhance the efficiency of transportation. **Regulatory Reforms:** Working with government authorities to streamline regulations and reduce bureaucratic hurdles for logistics operators. **Capacity Building:** Implementing training programs to equip logistics professionals with the skills needed to meet evolving industry demands.

Implications for the Industry

This appointment comes at a crucial time as Tanzania seeks to bolster its position as a logistics hub in East Africa. With increasing investments in infrastructure and trade facilitation, the logistics sector is poised for substantial growth. The new chairman's leadership is expected to play an instrumental role in harnessing this potential and driving initiatives that will benefit not only truck owners but also the broader economy.

Looking Forward

As the logistics cluster embarks on its new journey, the chairman expressed his gratitude for the trust placed in him and emphasized the importance of collaboration among all stakeholders in the logistics ecosystem. "Together, we can overcome challenges and unlock the full potential of Tanzania's logistics sector," he affirmed. The Tanzania Truck Owners Association and the entire industry are optimistic about the future, anticipating that this leadership change will pave the way for innovative solutions and a more resilient logistics framework.

The community looks forward to the positive impact of the new chairman's vision and leadership as he takes on this pivotal role within the Tanzania Private Sector Federation.

Meeting Addresses VAT Concerns for Transporters in Tanzania

In a crucial meeting held on [insert date], the Chairman, CG Mr. Yusuf Mwenda, called the session to order at 19:10 PM to discuss pressing issues concerning recent VAT demands from the Tanzania Revenue Authority (TRA) directed at subcontractors in the transport sector.

Background on VAT and Transport Services

The discussion centered on the implications of the VAT Act, particularly Section 59(3), which states that international transport services are zero-rated. This provision affirms that transit transport services qualify as international transport, provided the goods are merely passing through Tanzania and not intended for local use. Furthermore, Section 61A(1) allows for zero-rating if the customer is located outside the United Republic of Tanzania at the time of service and effectively uses the service outside the country.

However, the presence of a Tanzanian-based lead transporter complicates the situation, as it introduces an intermediary customer. Section 61A(2) specifies that zero-rating does not apply if the service is rendered to a local recipient who is not a registered VAT taxpayer. Fortunately, the lead transporter in question is a registered VAT taxpayer, which may still allow for the service to qualify for zero-rating.

The meeting highlighted significant concerns: implementing VAT on transit cargo could lead to increased transport costs, diminishing the competitiveness of local transporters. With approximately 70% of local transporters operating as subcontractors for larger firms, such a shift could jeopardize the growth of Tanzania's logistics sector and potentially drive clients to foreign transporters.

Engagement with TRA

Following these discussions, a meeting was held with the Commissioner General of TRA to address the VAT assessments that have been issued to members of the transport community. This dialogue aimed to clarify the challenges and seek solutions that would not hinder the local transport industry.

Key Resolutions

The meeting with the Commissioner General resulted in several important resolutions:

- A comprehensive list of all transporters who have received VAT assessments from TRA will be compiled and submitted for review.
- The enforcement of VAT demands will be suspended pending further discussions with TRA.
- TRA will provide clear guidance regarding the sub-contracting of transport services for transit goods.
- The Commissioner General will organize a follow-up meeting with all transporters to address the challenges faced and work towards a collaborative resolution.

Moving Forward

These resolutions mark a significant step towards resolving the VAT concerns affecting Tanzania's transport sector. The transport community remains optimistic that continued engagement with TRA will lead to fair and equitable solutions that support the growth of local transporters while ensuring compliance with tax regulations. The outcome of this meeting underscores the importance of collaboration between the transport sector and regulatory bodies in fostering a competitive and sustainable logistics environment in Tanzania.

Meeting and visit from LATRA DG

Meeting Highlights: Strengthening Partnerships with LATRA

The recent meeting at the Tanzania Truck Owners Association (TATOA) office commenced with warm welcoming remarks from our Vice Chairman, Mr. Rahim Dossa. He expressed heartfelt gratitude towards the LATRA Director General (DG) and his delegation for their visit, underscoring the honor it was to host them.

Key Discussion Points

2.1. LATRA Fines Reduction
A significant development was the reduction of fines, which have been decreased from TZS 250,000 to TZS 150,000. This change comes as a relief to many members, promoting a more manageable compliance environment.

2. Registration Fees Increment
However, not all news was favorable. LATRA proposed an increase in registration fees for trailers from TZS 130,000 to TZS 350,000 and an increase for horses from TZS 55,000 to TZS 100,000. TATOA raised concerns regarding these steep increments and advocated for a phased approach over the next few years. LATRA requested a formal written proposal from TATOA, which is to be submitted by next week following a thorough review of the new fee schedules.

3. Authorization as LATRA Agents
In an effort to enhance service delivery, TATOA proposed becoming authorized LATRA agents. This would allow TATOA to issue licenses directly to its members, with a commission of 3-5% from the fees collected being allocated to the association's operations.

4. Vehicle Tracking System (VTS) Implementation
The discussion also touched on the Vehicle Tracking System (VTS). It was noted that most transporters already utilize tracking systems that provide comprehensive reports on trucks in transit. As an alternative to implementing a new VTS, it was suggested that LATRA could receive reports directly from truck owners through the Association.

5. Vehicle Inspection Report
Concerns were voiced over the current vehicle inspection process, which involves two inspections: one during truck importation for registration and another during LATRA applications. This was deemed as double taxation, and it was advised that LATRA and the Police integrate their systems for a more streamlined process.

6. Driver Monitoring and Conduct Control
Lastly, the need for a robust system to monitor and control driver conduct was highlighted. A proposal was made to implement a points deduction system on drivers' licenses for misconduct, ensuring that penalties are directly imposed on drivers rather than truck owners.

Conclusion
The meeting underscored the importance of collaboration between TATOA and LATRA in promoting a safe, reliable, and efficient road freight industry in Tanzania. As we move forward, the feedback and proposals from TATOA members will play a crucial role in shaping the regulatory landscape and ensuring fair practices within our industry.

For any inquiries or further discussions, please feel free to reach out to us via email at board@TATOA.co.tz or call +255 753 337 337.

Together, let's continue to strengthen our industry and advocate for the best interests of all members!

Meeting with the minister of lands, housing and human settlement development Hon. William Lukuvi

18th February 2025

In a recent meeting with Mheshimiwa Waziri, the Tanzania Truck Owners Association expressed gratitude for the opportunity to engage with the government, highlighting the importance of collaboration between the private sector and authorities.

Sector Growth

The association reported significant growth in the trucking industry, with the number of transit vehicles rising from 25,000 in 2020 to 38,150 this year. This growth reflects the sector's rapid expansion and underscores its vital role in the Tanzanian economy.

The association also applauded President SSH for permitting private sector management of port operations, leading to increased cargo volumes. For the first time, the Port of Dar es Salaam has outperformed neighboring ports like Mombasa, prompting studies from those ports to understand this success.

Operational Challenges

During the meeting, members discussed ongoing challenges, notably the 100% scanning and verification of cargo, which have been slowing down port operations. For instance, a recent scanner malfunction delayed cargo movement, increasing turnaround times for trucks.

Issues at Tunduma Border

The association raised concerns regarding the Tunduma border, a crucial point for SADC that processes between 1,800 to 2,000 vehicles daily. Currently, vehicles can take up to seven days to cross, primarily due to procedural delays. The association advocates for a long-term solution, including the establishment of additional gates to facilitate smoother operations.

Strengthening Trade Relations

The association is also calling for a visit from the President to the Democratic Republic of Congo to strengthen trade ties. The trucking sector does significant business with Congo, and recent discussions at the SADC meeting highlighted disparities in visa fees between member states.

VAT on Transit Goods

Another pressing issue is the recent introduction of VAT on transit goods passing through Tanzanian ports. The association pointed out a contradiction in tax regulations, which state that transit cargo is exempt from VAT. This confusion arises when subcontractors are involved, leading to unwarranted tax charges.

Security Concerns in Goma and Bukavu

Lastly, the association addressed the ongoing conflict in Goma and Bukavu. They expressed gratitude to the government for efforts to ensure the safety of drivers but noted that many trucks remain stranded, with some vehicles having been looted. They urged the government to establish a procedure for the safe return of these vehicles to resume operations, as many are under loan agreements.

The Tanzania Truck Owners Association remains committed to addressing these challenges and fostering a collaborative environment for growth in the trucking sector.

NEWS UPDATE

TATOA
Tanzania Truck Owners Association

04 | MARCH 2025

TATOA MEETS THE TAX COMMITEE IN DODOMA

1. VAT ON SUB CONTRACTORS

We are excited to share the highlights from our recent meeting with the Tanzania Revenue Authority (TRA) regarding the critical issue of Value Added Tax (VAT) on transit cargo transportation and ancillary services in Tanzania. Key Discussion Points;
Business Arrangement
Transport companies and freight forwarders often subcontract services to ensure efficient cargo delivery. For example, if a transport company lacks capacity for a specific contract, they may subcontract to a local transporter, maintaining responsibility for the overall service.
The Issue at Hand
Recently, the TRA has altered its interpretation concerning VAT refunds. Subcontractors have historically charged VAT at a zero rate (0%) for services, but the TRA has begun rejecting these refunds, claiming the services should be taxed at a standard rate of 18%. This unexpected shift has raised concerns among our members.

TRA's Position
The TRA argues that subcontracted services are provided in the capacity of agents, which disqualifies them from zero-rating under the VAT Act. This interpretation contradicts previous approvals and public statements made by the TRA.

Legal Framework
The VAT Act specifies that international transport services and ancillary services should be zero-rated. Our stance is that the TRA's current interpretation is inconsistent with the provisions of the Act, which support zero-rating for these services.

Impact on the Sector

The TRA's policy could significantly impact the transport industry:
Increased Costs: Applying an 18% VAT on subcontracted services could lead to higher transportation costs, reducing competitiveness.

Cash Flow Issues: Local transporters may have to pay VAT upfront, straining their financial resources.

Shift to Foreign Transporters: Clients may turn to foreign companies that are not subject to the same VAT regulations, undermining local businesses.

The logistics sector is essential to Tanzania's economy, contributing significantly to employment and GDP. It is vital that we protect and nurture this industry.

PROPOSED AMMENDEMENT

Minister to be informed that the position taken by the TRA is contrary to the law and for him to issue directive for them abide to the law.

Alternatively or in conjunction, introduce a clarificatory amendment under section 61A that the provision does not apply to other specific zero-rating provisions. Possibly adding:

61A (3) This section shall not apply to other specific zero-rating provisions.

NEWS UPDATE

TATOA
Tanzania Truck Owners Association

04TH | MARCH, 2025

2. Requirement OF EFD RECEIPTS ON TRANSIT TRUCKS

During our recent meeting in Dodoma with the tax force, significant issues affecting our members were addressed, particularly regarding the requirement for transporters to issue fiscal invoices and receipts when loading cargo.

Current Requirement

Transporters are currently mandated to issue fiscal invoices/receipts at the time of loading cargo, with a copy provided to the drivers. This regulation presents challenges, especially for transit transport, where income is recognized only upon delivery, as per the Delivery Order (DO).

Challenges Identified

Quantity Discrepancies: Issuing invoices before delivery can lead to discrepancies in cargo quantities, necessitating the issuance of credit notes. This process complicates e-filing and adds administrative burdens.
The requirement disrupts the workflow for transporters, leading to potential delays and increased operational costs.

Business Confidentiality:
the rates are exposed to our competitors this might cause the rates to remain stagnant over many years.
Accidents:
incase of accident the transporter will incur lost because he will be required to pay

Proposal for Amendment

To address these issues, we propose an amendment to the regulation to exempt transit cargo from the requirement to issue fiscal invoices/receipts at the time of loading. This change would streamline operations and reduce the administrative load on transporters.

Alternative Solutions
In addition to the proposed amendment, we recommend the following alternatives:
Invoice Upload System: The TRA should implement a system that allows transporters to upload invoices for on-road trucks. This system would be accessible to TRA officers at checkpoints, facilitating real-time verification without the need for physical receipts.

Revenue Tracking via TANCIS: The TRA can effectively track transit transport income through the TANCIS records, as all transit vehicles are registered. This method ensures that there is no risk of revenue loss while alleviating the burden of unnecessary invoice issuance.

Conclusion

We believe that these proposals and alternatives will enhance operational efficiency for transporters while ensuring compliance and revenue protection for the TRA. Your feedback and support in advocating for these changes are crucial as we continue to engage with the relevant authorities.

NEWS UPDATE

TATOA
Tanzania Truck Owners Association

04TH | MARCH, 2025

3.CITY SERVICE LEVY

Overview of the Current Situation

The Local Government Act currently mandates a 0.3% service levy on all traders, which has significant implications for the logistics sector, including transporters and cargo handlers.

Challenges with the Current Model

The existing turnover-based levy model places an unfair burden on logistics companies, which often operate with high turnover but also face substantial third-party costs. These costs include:
Port charges
Storage fees
Customs fees

Levying the service fee based on turnover effectively taxes revenue that does not belong to the companies, as these funds are often allocated to covering operational expenses rather than profit.

Proposal for Change

To address these challenges, we propose a shift from the turnover-based model to a fixed quarterly or annual sector-based fee. This change would take into account the high operating costs faced by businesses in sectors like logistics and cargo handling.

Benchmarking Against Best Practices

Looking at neighboring countries and best practices can provide valuable insights:
In Rwanda, for example, a city service levy is capped at $86, which simplifies the tax structure and reduces the financial burden on businesses.
Implementing a similar fixed levy rate in Tanzania could promote fairness and sustainability within the logistics sector.

Conclusion

We believe that transitioning to a fixed service levy would create a more equitable tax environment for logistics companies, allowing them to allocate resources more effectively and remain competitive. Your support in advocating for this change is essential as we continue to engage with local authorities.

NEWS UPDATES

TATOA
Tanzania Truck Owners Association

MEETING WITH THE MINISTRY OF WORKS

05 | MARCH, 2025

Meeting with the Director of Road Safety and Environment Department

Key Outcomes from Our Meeting
We recently had a productive meeting with the Director of the Road Safety and Environment Department under the Ministry of Works. This meeting focused on the ministry's ongoing efforts to enhance road safety and improve infrastructure, which are crucial for the logistics and transport sectors. and also the challenges that our members face with Tanroads.

Regulatory Updates and Incentives

The ministry has implemented several regulatory updates aimed at fostering a safer and more efficient transport environment. Key incentives discussed include:
Infrastructure Developments: Significant investments are being made in road infrastructure, which is vital for improving transport efficiency and safety across the country. These developments will benefit all stakeholders, including transporters and cargo handlers.

Weighbridge Upgrades:

One notable upgrade is the modernization of the weighbridge at Makambako. Previously a single axle weighbridge, this facility will be enhanced to accommodate more vehicles and provide more accurate weight measurements, ensuring compliance with national regulations.

Training Initiatives for Stakeholders and Drivers
A critical aspect of the meeting was the emphasis on training programs being prepared for stakeholders and drivers. These initiatives will focus on:
Safety Awareness: Educating drivers about road safety measures, best practices, and compliance with regulations to minimize accidents and improve overall road safety.
Regulatory Compliance: Providing insights into the latest regulatory updates, ensuring that all stakeholders understand their responsibilities and obligations under the new guidelines.

Conclusion

The meeting underscored the ministry's commitment to improving road safety and infrastructure, which will ultimately benefit the logistics sector and enhance the overall efficiency of transport operations in Tanzania. We encourage all members to participate actively in the upcoming training sessions and to stay informed about the regulatory updates.

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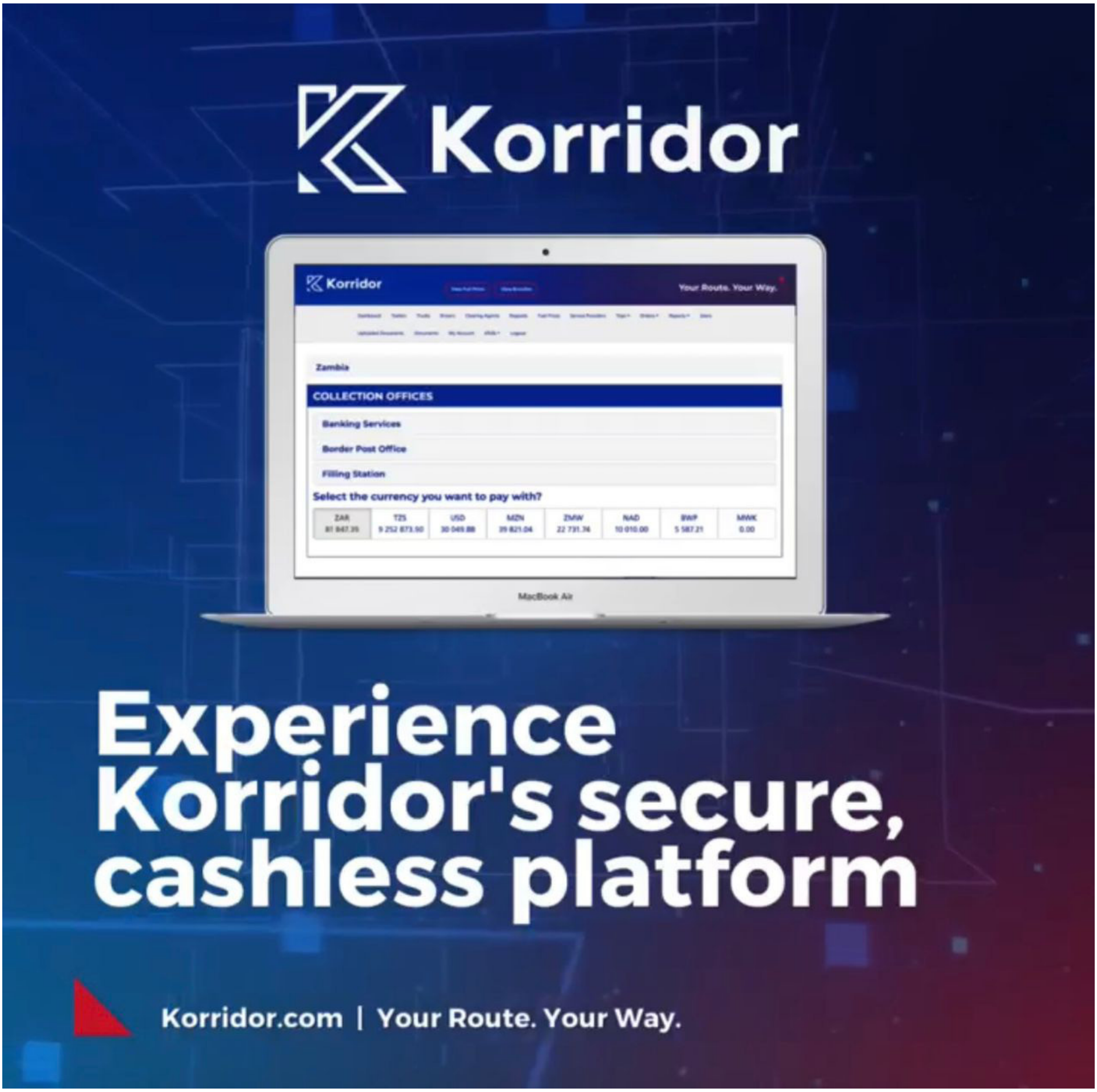

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OUR SERVICE

Heavy-Duty Trucks
01 • TRACTOR TRUCK
• DUMP TRUCK
• CARGO TRUCK
• SPECIAL TRUCK

02 • CONTAINER TRAILER
• CARGO TRAILER
• FUEL TANKER TRILER
• Low Bed TRAILER
• Tipper Trailer
Spare Parts

03 • Excavator
• Wheel Loader
• Truck Crane
• Road Machines
• Mining Machines
Trailers

04 • Truck Spare Parts
• Trailer SpareParts
• Machine Spare Parts