

21.	Export Tax:
	<p>20% of the value of hides and skins</p> <p>A levy of 15% chargeable on raw cashew nuts, computed on FOB value or USD 160 / MT whichever is higher.</p>
22.	<p>Duty drawback: Import duty is refunded on imported inputs used for producing goods for export and goods sold to foreign institutions operating in Tanzania.</p>
23.	<p>Prohibited goods: Narcotic drugs, tear gas substances, seditious, obscene materials or literature.</p>
24.	<p>Restricted goods: Live animals, plants, firearms, ammunitions, etc. These require permit from relevant authorities</p>
25.	<p>Destination Inspection All imported goods regardless of their value are required to be inspected in the country. A fee of 1.2% on FOB value is chargeable. Exempted goods are enshrined in the law</p>
26.	<p>ASYCUDA++: Under the system documents' processing fee is USD 10</p>
27.	<p>Temporary importation: Temporary importations are restricted for 3 months; in case of extension a person have a chance to apply for two periods of 3 months. Thereafter import duty must be paid and registration made in the case of motor vehicle.</p>
28.	<p>Imports from East African Community member states: Goods within member states are chargeable at the rate of 0% except some of the goods from the Republic of Kenya imported into Tanzania whose rates will reduce progressively to 0% over a period of 5 years ending on 31st December 2010.</p>