THE UNITED REPUBLIC OF TANZANIA

CHAPTER 276

THE IMPORTS CONTROL ACT

[PRINCIPAL LEGISLATION]

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This Annual Supplement incorporates all amendments made to the Imports Control Act, Chapter 276 up to and including 31st July, 2025 and is printed under the authority of section 5(7) of the Laws Revision Act, Chapter 4.

Dodoma,
28th October, 2025

HAMZA S. JOHARI
Attorney General

CHAPTER 276

THE IMPORTS CONTROL ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

Section *Title*

CHAPTER 276

THE IMPORTS CONTROL ACT

An Act to make provision for the control of imports and other related matters.

[29th October, 1951]

Ords. Nos.
33 of 1950
10 of 1951
39 of 1956
51 of 1958
Acts Nos.
5 of 1972
10 of 1973
6 of 2024
11 of 2025
GN. No.
259 of 1971

Short title
Ord. No.
39 of 1956
s. 2

1. This Act may be cited as the Imports Control Act.

Interpretation
Ord. No.
51 of 1958
s. 2;
Act No.
11 of 2025
s. 43
GN. No.
259 of 1971
Cap. 399

2. In this Act, unless the context otherwise requires-

"Commissioner General" means the Commissioner General appointed under the Tanzania Authority Act;

"Controller" means the person appointed by the President to be the Imports Controller under section 3 of this Act and includes his duly authorised representative;

"Defence Regulations" means the Defence (Import and Export Control) Regulations, 1943, as amended from time to time;

"goods" includes all kinds of movable or personal property, including animals;

"import" with its grammatical variations and cognate expressions means to bring goods or cause goods to be brought into or within Tanzania by sea, air or land;

"import licence" means an import licence issued or deemed to have been issued under the provisions of section 7 of this Act;

"Minister" means the Minister responsible for Finance;

"open general licence" means an open general licence issued or deemed to have been issued under the provisions of section 5 of this Act;

"sales-controlled goods" means any goods declared to be sales-controlled goods under section 18(1) of this Act.

Appointment of Imports Controller and Assistant Controllers
GN. No. 259 of 1971

3.-(1) The Minister may appoint an Imports Controller, and the Imports Controller may appoint Assistant Imports Controllers for the purposes of this Act.

(2) The Controller may delegate to any Assistant Imports Controller all or any of his powers, duties and functions under this Act either generally or in any area of Tanzania during any times or for any purposes which the Controller may direct, and may at any time revoke or vary such delegation:

Provided that, no delegation shall be deemed to divest the Controller of all or any of his powers, duties or functions, and he may continue to exercise the powers, duties or functions, notwithstanding the delegation.

Prohibition of importation of goods except under import licence

4. Subject to the provisions of this Act, it shall be an offence against this Act for any person to import any goods, or to do any act with intent that any goods are imported, unless he is in possession of a valid licence, hereinafter referred to as an "import licence",

issued or deemed to have been issued by the Controller under the provisions of section 7 authorising the importation of the goods:

Provided that, the provisions of this section shall not apply if the importation of the goods has been authorised by an open general licence issued or deemed to have been issued by the Controller under the provisions of section 5.

Open general licence

5.-(1) The Controller may authorise the importation of any class of goods by the issue of an open general licence which shall be published in the *Gazette* and have effect from the date of the publication, an open general licence shall be subject to conditions, if any, as the Controller may in his discretion impose.

(2) Any open general licence lawfully issued under the provisions of the Defence Regulations and in force immediately prior to the commencement of this Act shall, notwithstanding the expiry or revocation of the said Defence Regulations, for the period for which it is expressed to be in force, unless previously cancelled under section 10, be deemed to be an open general licence issued by the Controller under the provisions of this section.

Application for import licence

6. An application for an import licence shall be in the form and shall contain the particulars which the Controller may direct.

Issue of import licence
Ords. Nos. 10 of 1951 s. 3; 51 of 1958 s. 3; Act No. 10 of 1973 s. 12

7.-(1) Subject to the provisions of section 10, the Controller upon receipt of an application for the issue of an import licence may in his discretion-

(a) refuse to issue an import licence;

(b) issue an import licence for any period and subject to conditions, if any, which may be specified by the Controller in the import licence, and, without prejudice to the generality of the preceding provisions, the

Controller may impose all or any of the following conditions that any goods thereby authorised to be imported-

(i) shall not exceed the value specified in the import licence;

(ii) shall originate in any country or countries which may be specified in the import licence;

(iii) shall enter Tanzania on direct consignment from any country or countries specified in the import licence; or

(iv) shall not become the property of any person having an interest in the said goods contrary to any law.

(2) An import licence shall be in the form which the Controller may direct.

(3) An import licence lawfully issued under the provisions of the Defence Regulations and in force immediately prior to the commencement of this Act shall, notwithstanding the expiry or revocation of the said Defence Regulations, but subject to the provisions of section 16, for the period for which it is expressed to be in force, unless previously cancelled under section 10, be deemed to be an import licence issued by the Controller under the provisions of this section.

(4) For the avoidance of doubt it is hereby declared that nothing in this Act shall be construed as preventing the Controller from issuing a valid import licence in respect of any goods at any time after their shipment and before clearance through customs.

Validity of licence
Ord. No.
10 of 1951
s. 4

8. Subject to the provisions of section 16, an import licence or an open general licence shall be valid for the period which the Controller may specify in the licence, and after expiry of that period shall be null and void:

Provided that, on application made within the period for which an import licence is valid the

Controller may extend that period by endorsement of the import licence.

Extension of licence in particular cases
Act No. 10 of 1973 s. 13

9. Subject to the provisions of section 16, the Controller shall not refuse to extend the period of validity of an import licence under the provisions of section 8 for a period not exceeding three months if, before the licence would otherwise expire, the holder of the licence satisfies the Controller-

(a) that a firm order was placed for the goods specified in the licence at least thirty days before the date of the expiry; or

(b) where the order was placed within such thirty days as aforesaid, that the goods have already been shipped to Tanzania.

Cancellation of licence
Act No. 10 of 1973 s. 14

10. The Controller may at any time in his absolute discretion cancel any open general licence or any import licence and shall cancel that licence in respect of which or the obtaining of which an offence against this Act has been committed:

Provided that, the Controller shall not, save where section 16 applies, refuse to issue a new import licence authorising the importation within three months of any goods the importation of which had been authorised by an import licence or open general licence so cancelled for any reason other than an offence under this Act, in any case where the prospective importer of the goods applies for a new licence within one month of the cancellation of the import licence or open general licence, and satisfies the Controller-

(a) that a firm order was placed for the goods at least thirty days before the date of such cancellation; or

(b) where the order was placed within thirty days as aforesaid, that the goods have already been shipped to Mainland Tanzania.

Production of import licence

11.-(1) A valid import licence shall be produced with the customs import entry at the time and place of the importation of the goods to which the licence relates:

Provided that, the provisions of this subsection shall not apply if the importation of the goods has been authorised by an open general licence, or in the case of any goods permitted to be imported without an import licence.

(2) The Commissioner of Customs or any officer acting on his behalf shall be entitled to refuse to permit the importation of any goods in relation to which production of an import licence is required by this section unless the licence is produced along with the customs import entry for those goods and no liability at law shall attach to the Commissioner or any customs officer by reason of any that refusal.

Offence not to comply with conditions of licence

12. A person who contravenes or fails to comply with any conditions subject to which the importation of goods is authorised by an import licence or by an open general licence commits an offence.

False information

13. A person who for the purpose of obtaining any licence under this Act-

(a) makes any declaration or statement which is false in any material particular; or

(b) produces any document which is false in any material particular or has not been given by the person by whom it purports to have been given or has been in any way altered or tampered with,

without prejudice to any liability imposed by any other law, commits an offence against this Act unless he proves that he had taken all reasonable steps to ascertain the truth of the declarations or statements made by him or contained in any document so produced or to satisfy himself of the genuineness of any such document.

Prohibition against transfer of licence

14. A holder of any import licence who, except with the previous written permission of the Controller, transfers or assigns the licence to any other person commits an offence against this Act.

Prohibition of imports
GN. No. 259 of 1971

15.-(1) The Minister may by order published in the *Gazette* prohibit or restrict by means of any conditions and limitations which may be specified in the order the importation into Tanzania of any goods or class or description of goods therein set forth either generally or from any specified country or place or from any person or class of persons.

(2) Where the importation of any goods or class or description of goods is prohibited or restricted by any order made under this section, any person who imports or attempts to import those goods into Tanzania in contravention of the said order or any provision of it commits an offence against this Act.

Import licence does not authorise importation of prohibited goods

16. An import licence issued under this Act shall not authorise the importation of any goods the importation of which is prohibited or restricted by any provision made in or under this Act or under any other law for the time being in force in Mainland Tanzania.

Cases in which import licence is not required
Act No. 10 of 1973 s. 15

17. Notwithstanding the other provisions of this Act, import licence shall not be required in respect of the importation of the following goods:

(a) goods imported in transit or for transshipment;
(b) any other goods which the President may by notice published in the *Gazette* or in such other manner as he may consider necessary to bring the matter to the notice of the public permit to be imported without an import licence.

Declaration of sales-controlled goods
Act No. 5 of 1972 s. 27
GN. No. 259 of 1971

18.-(1) The Minister may, by order published in the *Gazette* declare any goods imported or to be imported to be sales-controlled goods for the purposes of this Act.

(2) A person who sells or otherwise disposes of any sales-controlled goods imported into Tanzania on or after the date of the publication of an order under subsection (1) of this section otherwise than in accordance with a permit issued by the Controller, commits an offence against this Act.

(3) A permit under subsection (2) of this section may be issued subject to such conditions as the Controller may in his discretion impose.

Industrial Development Levy
Act Nos. 6 of 2024 s. 30
11 of 2025 s. 44

18A.-(1) There shall be charged and payable to the Commissioner General a levy known as Industrial Development Levy.

(2) The levy referred to under subsection (1) shall be charged-

(a) at the rates specified in the Schedule; and

(b) on customs value of imported goods entered for home consumption in Mainland Tanzania in accordance with procedures applicable under the East African Community Customs Management Act.

Act Nos. 1 of 2004

(3) The Commissioner General may, where public interest exists and by certificate, exempt any person from the requirements of this section.

Powers of entry
Ord. No. 10 of 1951 s. 5

19.-(1) Subject to the provisions of subsection (2) and subsection (3) of this section the Imports Controller, any Assistant Imports Controller, or any police officer of or above the rank of Assistant Inspector if he has reasonable cause to believe that an offence under this Act has been committed in respect of any goods and that those goods are stored upon any premises, may, notwithstanding the provisions of any other law, enter upon the premises for the purpose of ascertaining whether or not those goods are on the said premises and inspecting the goods and any documents relating to the importation of those goods.

(2) A dwelling house shall not be entered without a warrant except in the presence of the owner or occupier.

(3) A person who obstructs or hinders the Imports Controller or any other person lawfully exercising any power conferred by subsection (1) of this section commits an offence.

Penalty

20.-(1) A person who commits an offence under this Act shall, on conviction be liable to a fine not exceeding ten thousand shillings or a term of imprisonment not exceeding two years or to both.

(2) Where any person is convicted of an offence under this Act, it shall be lawful for the court which convicts him to order that any goods to which the conviction relates shall be forfeited to the Government.

Offence committed by company, firm, etc.

21. Where an offence under this Act is committed by a company or firm or other association of individuals, every director and officer of the company, every partner and officer of the firm and every person concerned in the management of the affairs of that association, shall severally be liable to be prosecuted and punished for the offence in like manner as if he had himself committed the offence, unless the act or omission constituting the offence took place without his knowledge, consent or connivance.

Directions by Imports Controller

22. An appointment, direction, notice, order or permission which the Imports Controller is authorised to make or give under this Act may, in the absence of any express provision, be communicated to the persons affected thereby, by notice published in the *Gazette* or in any other manner which the Imports Controller may consider necessary to bring the same to the notice of that person.

SCHEDULE

(*Made under section 18A)*

Act Nos.
6 of 2024
s. 31
11 of 2025
s. 45

GOODS SUBJECT TO INDUSTRIAL DEVELOPMENT LEVY

	H.S. Code	Description	Industrial Development Levy Rate
1.	11.08	Starch	5%
2.	17.02	Liquid glucose	5%
3.	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	15%
4.	3401.11.99 3401.19.00	Imported laundry or bar soap	15%
5.	4804.11.00 4804.21.00 4804.31.00 4804.41.00 4804.51.00	Unbleached paper	10%
6.	7213.91.10 7213.91.90	Wire rod	10%
7.	2203.00.10 2203.00.90	Beer	5%
8.	2204.10.00 2204.21.00 2204.22.00 2204.29.00 2204.30.00	Wine	10%

	2205.10.00 2205.90.00		
9.	2202.99.00	Energy drink	5%
10.	2202.91.00	Non-alcoholic beer	5%
11.	3402.50.00 3402.90.00	Other organic surface-active agents, whether or not put up for retail sale	10%
12.	2523.29.00	Portland Cement	10%
13.	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples	5%
14.	8701.21.90 8701.22.90 8701.23.90 8701.24.90 8701.29.90	Road tractor for semi-trailers	10%
15.	94.03 94.01 excluding 9401.10.00 and 9401.20.00	Furniture	10%
16.	69.07	Ceramic tiles	5%
17.	7213.10.00 7213.20.00 7213.99.00 72.14	Bars and rods	10%
18.	72.09 7210.30.00 7210.41.00 7210.49.00 7210.61.00 7210.69.00 7210.70.00 7210.90.00 7211.23.00 7211.90.00 7212.20.00 7212.30.00 7212.40.00 7212.50.00 7212.60.00 7225.50.00 7225.91.00 7225.92.00 7225.99.00 7226.92.00 7226.99.00	Flat rolled products	5%

19.	9406.10.90 9406.20.90 9406.90.90	Prefabricated building	10%
20.	39.24	Kitchenware and tableware, other household articles, of plastics	10%
21.	70.03	Cast glass and rolled glass in sheets or profile	5%
22.	70.04	Drawn glass and blown glass in sheets or profile	5%
23.	70.05	Float glass	5%
24.	70.06	Glass of Heading 70.03, 70.04 and 70.05 bent, edge worked, engraved or otherwise worked	5%
25.	7007.11.00 7007.19.00 7007.21.00 7007.29.00	Toughened (tempered) safety glass Laminated safety glass	5%
26.	7008.00.00	Multiple-walled insulating units of glass	5%
27.	7009.91.00 7009.92.00	Unframed glass Framed glass	5%
28.	8544.70.00	Optical fibre cables	10%

Provided that, the levy payable for goods under items 1, 3 and 28 shall come into effect on 1st January, 2026.