



LAWS AND REGULATIONS GOVERNING IMPORTS/EXPORT OF COURIER AND POST PARCEL ITEMS IN TANZANIA

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1. Law governing importation of courier and post parcels items

- Importation of courier and post parcels items is governed by Section 36(1b) of the East African Community Customs Management Act (EACCMA), 2004 (Rev. 2009).
- The Section reads “mails bags and postal articles in the course of transmission by post may be unloaded and delivered to an officer of the post office without entry”



2. Definition

According to Section 2 of the EACCMA, 2004

- Postal article – includes any letter, postcard, newspaper, book, document, pamphlet, pattern, sample packet, small packet, parcel, package or other article whatsoever, in course of transmission by post.



3. Clearance Procedure of Post Parcel items/goods

- ❑ Postal Office records all imported or goods intended to be exported through Post Parcel advice (Form P 195)
- ❑ Original copy of form P 195 is sent to the Addressee
- ❑ Duplicate copy is sent to Customs for Clearance
- ❑ Counterfoil remains with Postal authority for record purpose.



3. Clearance Procedure of Post Parcel items/goods

- ❑ On receipt of Duplicate P195 form, Customs records details shown on form P195 in a register
- ❑ On the side of the importer, upon receipt of the original copy of P 195 from the post office he/she submits a photocopy of his/her identity card to the Post office
- ❑ The postal office brings the parcel to Customs Counter.



3. Clearance Procedure of Post Parcel items/goods cont..

- The importer lodges declaration (form CN23), P 195, invoice, packing list and permit (if required) at the Customs counter
- Customs officer examines the documents and the parcel to verify type of goods, quantity, weight and value in the presence of the owner and the Postal official.
- Customs officer issues tax assessment





3. Clearance Procedure of Post Parcel items/goods cont..

- Importer pays the assessed taxes and is issued with a TRA Receipt and duplicate P 195.
- Importer present TRA receipt and duplicate P 195 to Post office which releases the parcel.





4. Clearance Procedure of Courier Services items

(a) Importation

- ❑ Manifest is lodged electronically in ASYCUDA++ (Automated System for Customs Data) by courier company/landing contractor within 24 hours as prescribed by Law.
- ❑ Customs agent submits TANSAD with attachments electronically to clearance unit at Custom airport through ASYCUDA++ and ASY-SCAN connected remotely in their office or Data Bureau.





4. Clearance Procedure of Courier Services items cont..

- ❑ Customs agent generates TANSAD using ASYCUDA++ and submits electronically scanned documents to Customs clearance unit at Customs Airport for verification of value and HS Classification
- ❑ After assessment, duty/taxes are paid directly to the designated bank account for the Commissioner for Customs and Excise





4. Clearance Procedure of Courier Services items cont..

- ❑ Customs agent submits payment receipt to cashier for payment striking into ASYCUDA++ (payment through TISS). Selectivity is performed automatically.
- ❑ TANSADs are channeled into GREEN for direct release, YELLOW for documentary check, RED for scanning/physical verification.





4. Clearance Procedure of Courier Services items cont..

- ❑ Customs officer performs documentary check to reconcile information recorded in attached documents and TANSAD (Authentication of classification and value)
- ❑ IF CONFORMS, release order is issued or TANSAD is channeled to scanning or physical verification (depending on risk criteria).
- ❑ IF NON-CONFORMITY is observed, TANSADs are channeled into Error Management for amendment. After amendment additional taxes is paid and release order issued





4. Clearance Procedure of Courier Services items cont..

(b) Export

- Customs agent generates TANSAD using ASYCUDA++ and submits the same with required eligible attachments through ASY-SCAN to Custom airport
- Customs officer enters TANSAD registration number into ASYCUDA ++ for selectivity.
- TANSADs are selected into GREEN for Direct release, YELLOW for Documentary check or RED for Scanning/Physical examination.





4. Clearance Procedure of Courier Services items cont..

- Documentary check is done to check authentication of documents attached, classification and value.
- If documentary checks CONFORM, TANSAD is rerouted into GREEN Status for release.



4. Clearance Procedure of Courier Services items cont..

- ❑ If NON-CONFORMITY is observed, Customs query note is issued to Agent to comply and TANSAD is channeled into Error Management section for amendment.
- ❑ TANSAD Selectivity status is availed to Agent and to the exit section for subsequent cargo verification and release for exports.





5. Minimum threshold values of dutiable goods imported into Tanzania

- The East African Community Customs Management Act, 2004 (Rev. 2009) does not provide for de-minimis threshold values. However, Section 124(b) of the same Act, state that, where the total amount of duty computed with reference to any one Customs document exceed the equivalent of 1.5 dollars and includes a fraction of dollar the fraction shall be treated as a complete dollar and duty shall be collected.





5. Minimum threshold values of dutiable goods imported into Tanzania

- The minimum threshold value or de-minimis value currently applicable for cargo imported into Tanzania including those imported by courier companies is **US\$3** as per Section 124(b) of the EACCMA, 2004.





6. Challenges

- Delay in clearance of parcels which needs import/export permits from other government institutions(OGD's)
- Most OGD's such as Tanzania Food and Drug Authority (TFDA, Private Health Laboratory Board (PHLB), Government Chemistry and Laboratory Agents (GCLA) do not work on Saturday thus delaying processing of goods imported by Courier companies.





6. Challenges

□ Review of de-minimus value

- The minimum threshold value or de-minimus value currently applicable for cargo imported into Tanzania of US\$3 is very low and is not trade facilitative. This is because the large percentage of items imported by courier services companies have low values ranging from US\$5- 20. Although the value are very low, we're required by the law to collect duties and taxes on them.



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6. Challenges

- ❑ Delay caused by frequent power cut off and system down time
- ❑ Growth of e-business
- ❑ Non automation of post offices and OGDs.





6. Challenges cont..

- **Appointment of Clearing agents firms to clear items imported by courier companies**
 - With exception of DHL which has its own Clearing house the remaining courier companies use different Clearing agents firms to clear their goods (Some of these Clearing agents firms make their own documents to reduce duty and tax liability thus prolonging clearance time).





7. Conclusion and the way forward

- ❑ The courier companies are recommended to cooperate to initiate harmonization of minimum threshold value or de-minimis value that will apply throughout the five Partner States. This is because amendment of the law requires the consensus of all five Partner States.
- ❑ To facilitate quick clearance of goods at Customs, courier companies are advised to appoint competent and compliant clearing Agents to avoid delays that are caused by submission of incomplete or forged documents.





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