

TANZANIA REVENUE AUTHORITY

Regional Consultation on Vehicle Import Policy Roadmap for Clean Air

May 31, 2018, Marumaru Hotel, Zanzibar

Trend of motor vehicles, motor cycles, tricycle importation for the past 5 years, 2012-2016

1. Numbers of lorries imported

AGE OF MV	2012	2013	2014	2015	2016	Grand Total
New	1,729	1,881	2,323	1,740	1,388	9,061
1 - 4 Years	1,872	2,525	2,357	2,348	1,812	10,914
5 - 8 Years	1,974	1,737	2,168	1,178	562	7,619
Over 8 Years	5,420	8,021	14,114	7,186	5,854	40,595
TOTAL	10,995	14,164	20,962	12,452	9,616	68,189

2. Number of private cars/vans imported:

AGE OF MV	2012	2013	2014	2015	2016	Grand Total
New	811	737	943	818	744	4,053
1 - 4 Years	1,096	1,301	1,303	1,385	1,341	6,426
5 - 8 Years	3,129	3,245	3,636	2,337	1,439	13,786
Over 8 Years	30,389	47,717	64,356	42,750	36,440	221,652
TOTAL	35,425	53,000	70,238	47,290	39,964	245,917

3. Number of buses imported:

AGE OF MV	2012	2013	2014	2015	2016	Grand Total
New	88	259	482	546	519	1,894
1 - 4 Years	277	297	427	458	526	1,985
5 - 8 Years	378	206	207	47	26	864
Over 8 Years	1,293	2,721	5,267	2,654	2,123	14,058
TOTAL	2,036	3,483	6,383	3,705	3,194	18,801

Summary of all registered vehicles

AGE OF MV	2012	2013	2014	2015	2016	Grand Total
New	2,628	2,877	3,748	3,104	2,651	15,008
1 - 4 Years	3,245	4,123	4,087	4,191	3,679	19,325
5 - 8 Years	5,481	5,188	6,011	3,562	2,027	22,269
Subtotal	11,354	12,188	13,846	10,857	8,357	56,602
Over 8 Years	37,102	58,459	83,737	52,590	44,417	276,305
TOTAL	48,456	70,647	97,583	63,447	52,774	332,907
% of 0-8 year Vs Total	23%	17%	14%	17%	16%	17%
% of over 8 year Vs Total	77%	83%	86%	83%	84%	83%

➤ For the past five years registered cars aged 0-8 years was only 17%.

Therefore about 83% of registered vehicles in the Country were cars aged over 8 years

4.Number of tricycles imported:

AGE OF TC	2012	2013	2014	2015	2016	Grand Total
New	5,466	3,029	3,540	3,992	3,778	19,805
1 - 4 Years	1,818	10,378	18,981	4,292	3,228	38,697
5 - 8 Years	40	20	40	17	2	119
Over 8 Years	25	46	81	28	15	195
TOTAL	7,349	13,473	22,642	8,329	7,023	58,816

5.Number of motorcycle imported:

AGE OF MC	2012	2013	2014	2015	2016	Grand Total
New	61,225	65,961	99,001	92,251	105,408	423,846
1 - 4 Years	43,428	64,977	73,813	70,494	60,128	312,840
5 - 8 Years	375	353	693	340	150	1,911
Subtotal	105,028	131,291	173,507	163,085	165,686	738,597
Over 8 Years	1,709	1,294	1,687	1,347	1,098	7,135
TOTAL	106,737	132,585	175,194	164,432	166,784	745,732
% of 0-8 year Vs Total	98%	99%	99%	99%	99%	99%
% of over 8 year Vs Total	2%	1%	1%	1%	1%	1%

Applicable tax rates for imported motor vehicles

A: Import duty rate on motor vehicles is 25%

B: VAT on Importation is 18%

C: Excise Duty on Motor vehicles based on engine capacity

- (i) Of cylinder capacity less than 1000 cc - 0%
- (ii) Of cylinder capacity exceeding 1000 cc but not exceeding 2000 cc - 5%
- (iii) Of cylinder capacity exceeding 2000cc - 10%

D: Additional Excise Duty on Imported used vehicles

- (i) Imported vehicles excluding agricultural tractors aged from eight (8) years but not more than 10 years, counted from the year of its manufacture - 15%
- (ii) Imported vehicles aged ten (10) years or more, counted from the year of its manufacture - 30%
- (iii) Used buses aged more than 5 years from the year of manufactures charged at the rate of 10%

E: Excise Duty on Imports of used vehicles spare parts:

Imported used spare parts for motor vehicles and motor cycles - 25%

Thank You