



DUTY EXEMPTION OVERLAND TRUCKS, BOATS, BATTERY OPERATED VEHICLES AND REFRIDGERATED TRUCKS AND TRAILERS IMPORTED FOR TOURISM

The Tourism Regulatory Authority (TRA) issues letters of recommendation to the Commissioner of Customs in support of an application that has met the following requirements where relevant:

1. High clearance for off road driving.
2. They have provisions for camping; kitchen equipment and food storage.
3. They Rescue and First Aid equipment; Baggage Compartment and Communication Fittings.
4. They have a clear and conspicuous label or marking of “Tourist Service Vehicle”
5. Any other conditions the Commissioner may impose or vary provided that duties shall be payable for other use or change of use.

NB: Tourism boats and ferry boats imported by a licensed tour operator .Parts and accessories are included except batteries and sparking plugs.

Application process

The applicant writes to the Director General, Tourism Regulatory Authority and the application letter must have the following information: -

- Value of the establishment;
- Number of staff employed;
- Names of the current directors
- Specifications of the vehicles including Chassis and Engine number of vehicle(s), colour and value

In addition, the following items must be attached

- Copy of tourism license as a tour operator
- Copy of certificate of incorporation for the company owning the Vehicle(s)

- Memorandum and Articles of Association
- Copy of VAT certificate
- Copy of PIN Certificate
- Valid Tax Compliance Certificate
- Importation Documents (IDF), Bill of Lading and Invoice
- List of staff employed /Staff profile stating their Nationalities
- The itinerary for the company
- CR 12-a search document stating the current Directors
- Application form duly filled
- Copy of invoice(s)
- Soft copy excel format – Price; Chassis no.; Engine no.; Color and the type of the vehicle(s)