



## **DUTY EXEMPTION ON 4X4 LOCALLY ASSEMBLED 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 under Finance Act 2017.

1. They are four-wheel drive with open roof facility for game viewing and have a seating capacity not exceeding 12 passengers.
2. They have provisions for: Camping, Rescue and First Aid equipment; Baggage compartment and Communication Fittings.
3. They are of a color that blends with the environment where they operate and have a clean and conspicuous label or marking of "Tourist Vehicle"
4. Any other conditions the Commissioner may impose provided that duties shall be payable for other use or change of use.

## **OTHER CONDITIONS**

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

1. Chassis and Engine number of vehicle (s)
2. Importation Documents (IDF), Bill of Lading and invoice
3. EARTH color recommended for the vehicle(s)

**In addition, the following items must be attached: -**

1. Copy of Tourism license as a tour operator
2. Copy of certificate of incorporation for the company owning the vehicle(s)
3. Memorandum and Articles of Association
4. Copy of VAT certificate
5. Copy of PIN certificate
6. Value of the vehicle(s)
7. Number of staff employed or to be employed/staff profile/list of nationality
8. The itinerary for the company
9. Website/E-mail address
10. Physical address
11. Names of Directors of the company – CR 12
12. Application form
13. Soft copy excel format – price; chassis no., Engine no., color and type of vehicle