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

The **Tourism Regulatory Authority (TRA)** issues letters of recommendations to the **Commissioner of Customs** in support of an applicant who has met the following requirements

- 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 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 imported by a licensed tour operator and **ferry boats**, parts and accessories but not inclusive of 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

- 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. Valid Tax Compliance Certificate
- 7. Importation Documents (IDF), Bill of Lading and Invoice
- 8. Certificate of vehicle(s) Registration
- 9. Vehicles Re-Inspection Report at Port of Entry and before issuance of sticker to the vehicle(s)
- 10. List of staff employed /Staff profile stating their Nationalities
- 11. The itinerary for the company
- 12. Website/Email address
- 13. Physical address
- 14. Vehicle(s) Log Books(s)
- 15. CR 12-a search document stating the current Directors
- 16. Application form duly filled
- 17. Copy of invoice(s)
- 18. Soft copy excel format Price; Chassis no.; Engine no.; Color and the type of the vehicle(s)