



## PUBLIC NOTICE

### To Investors under the Export Processing Zones (EPZ) and Special Economic Zones (SEZ) Schemes

#### REVISED INVESTMENT FACILITATION FEES & CHARGES

Notice is hereby given to our esteemed investors and general public that the Export Processing Zones Authority (EPZA) Board of Directors on her 36<sup>th</sup> Board Meeting approved revised fees and charges for facilitation services and operations pursuant to **Section 18 (1) (e), of the Export Processing Zones Act Cap 373 of 2012**. The fees and charges as indicated in the tables below shall be effective from 1<sup>st</sup> July 2023;

**Table 1: License Fees**

S/n	Item	Fees (USD)
1.	Operator license	USD 2000 per annum
2.	Developer license	USD 6000 payable once

**Table 2: Facilitation Fees**

S/n	Item	Fees (USD)
1.	Facilitation fee on all imports	USD 100 for import duty & 5% of the approved VAT exempted
2.	Facilitation fee for local purchase	5% of the approved VAT exempted

**Table 3: Transfers and Sublease Fees**

S/n	Item	Fees (USD)
1.	Land transfer fee	10% of the transfer fee payable to Ministry of Land and Human Settlement.
2.	Capital gain tax(fee) on property transfer	5% of the amount gained
3.	Lease, including an under-lease or sublease and any agreement to let or sublet	1% of annual lease rent paid by sub-lessee.

**Table 4: Mortgage Consent**

S/n	Amounts Borrowed (USD)	Consent fee (USD)
1.	Below \$100,000	USD 1000
2.	\$100,000 – \$500,000	USD 1500
3.	\$500,001 – \$1000,000	USD 2,500

4.	Above 1000,000	USD 5000
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**Table 5: Fees for Alteration of Licensed Activities**

		<b>Fees (USD)</b>
1.	Amendments and alterations:	
2.	Change of Company Name	USD 300
3.	Change or alteration of operating location	USD 300
4.	Additional Activity on operating license	USD 300

**Table 6: Customs and Bond Services Fees**

	<b>Details</b>	<b>Fees (USD)</b>
1.	Pre-shipment customs inspection	USD 100 per inspection
2.	On-site customs inspection	USD 100 per inspection
3.	Permit to offload within the customs territory	USD 500
4.	Permit to localize sample goods	USD 200

**Table 7: Construction Permit Fees**

1	Planning consent	USD 300
2	Building permit	USD 220 for built-up area of up to 1000 square meter, and USD 5 for every exceeding 100 square meter
3	Occupancy permit fee	USD 100

**Table 8: Derivative Rights (DR) Fees**

1.	On first registration and issue of DR	10% of the cost payable to the Ministry of Land and Human Settlement for processing of land ownership
2.	Annual fee	Annual land rent as assessed by Commissioner of Land plus 10% thereof to cover EPZA administration costs

**Table 9: Registration of Agency businesses to support the investors within SEZs**

	<b>Item</b>	<b>Amount (USD)</b>
1.	Registration fee (application)	USD 10
2.	Annual fee- Contractors	USD 300
3.	Annual fee- Consultants	USD 150
4.	Annual fee- others	USD 100

**Table 10: Penalties for Non-compliances**

<b>S/n</b>	<b>Nature of non-compliance</b>	<b>Penalty charge (USD)</b>
1.	Delay paying Lease Rental Fees	5% of the fee due compounded monthly
2.	Delay to submit Application for Renewal of License	USD 5 per day from the date of expiry of the license until the date when the formal application is lodged
3.	Subletting and transferring without EPZA	25% of the annual rental fee payable



S/n	Nature of non-compliance	Penalty charge (USD)
	consent	to EPZA
4.	Mortgage/ Borrowing without consent	1% of the amount borrowed
5.	Hiring of the unregistered contractor, consultant, sub-contractor, or any other service provider	USD 1000
6.	Violation of approved business plan activity without permission	USD 1000
7.	Delay to submit Quarterly Returns	A penalty fee of USD 1000 for failure to submit by the 15 <sup>th</sup> day after the quarter ended and thereafter 10% of the penalty fee for each month delayed. Termination of services after the lapse of the quarter period (3 months). Charges for restoration of service is 100% of total unpaid returns in addition to the penalty for lack of submission as stated above
8.	Penalty for submission of false returns	50% of the amount of penalty fee for non-submission
9.	Construction without a valid EPZA Building permit fee	A minimum penalty of USD 2,000 or Tshs. 50,000,000 where conviction is involved as per SEZ Regulation 50
10.	Penalty to occupy the developed area without a valid permit	USD 1000 or Tshs. 50,000,000 where conviction is involved as per SEZ Regulation 50
11.	Non-compliance with approved building plans	USD 1,000 per case
12.	Violating building standards and conditions (other than those listed above)	USD 500 per case
13.	Permit for extension of the construction period (18 months period)	USD 200 per request
14.	Permit for alteration of an existing structure	USD 0.10 per square meter of the affected area
15.	Erection of office sign and or warehouse signpost	USD 50 per case
16.	Penalty for extension of construction beyond approved period without permission	USD 500 per case
17.	Penalty for the erection of sign without a permit	USD 200
18.	Penalty for transfer or sublease without prior consent	25% of the annual rental fee payable to EPZA
19.	Penalties for maintaining a labour camp or worker accommodation without authorization	USD 200 per person

S/n	Nature of non-compliance	Penalty charge (USD)
20.	Penalty for hiring staff without work permits and residence permits	USD 2000 per person
21.	Minor HSE violations	USD 500 per incident
22.	Acts causing or having the potential to damage onsite infrastructure	USD 1000 per case
23	Hiring or use of the unregistered contractor, consultant, sub-contractor, or any other service provider	USD 1000

  
Charles J. Itambe

**DIRECTOR GENERAL**

EXPORT PROCESSING ZONES AUTHORITY

P. O. BOX 12112,

DAR ES SALAAM

30<sup>TH</sup> MAY 2023