



End-to-End Export & Import Procedures (EAC & AfCFTA)



Step-by-step overview of:

1. Export process from factory to foreign buyer.
2. Import process for raw materials and inputs.

Key institutions involved:

1. Customs authorities
2. Standards bodies
3. Port and border agencies.



Step 1: EXPORTER

1. You produce and pack the goods.
2. You prepare the commercial invoice and packing list.
3. You lodge an export declaration with customs (with the aid of CFAs).
4. Standards bodies verify product quality.
5. Port or border agencies inspect and load the cargo. The goods ship to the buyer, who clears them in the destination country.



Step 2: IMPORTER

1. Places an order with a foreign supplier (you).
2. The supplier ships the goods with invoices and transport documents. Lodges an import declaration.
3. Customs assesses duty and VAT.
4. Standards bodies verify compliance.
5. Port or border agencies release the cargo for delivery to the buyer's warehouse.



KEY INSTITUTIONS INVOLVED

1. Customs authorities control declarations, duties, and cargo release.
2. Standards bodies verify quality, safety, and labeling.
3. Port and border agencies manage inspections, handling, and cross border movement.



Customs Documents and Compliance

1. Commercial Invoice - Issued by Exporter
2. Packing List - Issued by Exporter
3. Bill of Lading/Airway Bill - Issued by Shipping Line / Airline
4. COO (Certificate of Origin) - Issued by Chamber of Commerce
5. Customs Declaration Forms - Issued by Tanzania Shipping Agencies Corporation

Customs Documents and Compliance - Leather Export

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6. Animal Health Export Permit - Issued by Ministry of Livestock and Fisheries
7. Certificate of Fumigation - Issued by 3rd party company





Rules of Origin under AfCFTA and EAC

What are the rules of origin?

Rules of Origin define where a product comes from. They prove your goods qualify as African. Customs use them to decide if your shipment gets duty free or reduced duty.

Why do they matter?

- > They control your import tax in the buyer country.
- > They protect African producers from transshipment.
- > They give your buyer a price edge in the market.



Rules of Origin under AfCFTA and EAC

How to Qualify?

Your product must meet one of these tests:

Wholly obtained: the raw material comes from Africa. Example. Cow skins from Tanzanian cattle.

Substantial transformation - You change the product in Africa. Customs looks at the value-added or tariff shift. Most AfCFTA schedules require 30 to 40 percent African value.

Product-specific rule - Each product has its own rule in the AfCFTA tariff book. Leather uses processing-based rules.



Rules of Origin under AfCFTA and EAC

Example: Export of Leather from Tanzania to Nigeria

Raw material:

- Cow skins from Tanzanian slaughterhouses.
- HS code 4101.

Processing in Tanzania:

- Soaking
- Liming
- Tanning
- Dyeing
- Finishing



QUIZ

Cost Test Example

- Raw skin value 20 USD
- Chemicals, labor, energy 25 USD
- Factory overhead 10 USD
- Export price 70 USD

African value = USD???

African content = %???



QUIZ

Cost Test Example

Total product value: $20 + 35 = 55$ USD cost

Sold at 70 USD. The difference covers profit and logistics.

African content formula

African value \div Export price $\times 100$

$35 \div 70 \times 100 = 50 \%$



QUIZ

AfCFTA Decision Point

At Nigeria Customs:

Does the product meet Rules of Origin?

YES → Reduced / Zero Duty

NO → Normal import duty applies



Cargo Handling, Clearance and Release

At Destination

From arrival

- Ship or plane arrives.
- Cargo enters port or airport

Inspection

- Customs checks documents.
- Cargo gets scanned or inspected.
- Other agencies check if needed.

Release

- Import tax gets paid.
- Customs releases cargo.
- Port releases cargo.
- Truck collects and delivers.



Non-Tariff Barriers (NTBs)

Rules or actions that block or delay your cargo

Common NTBs

- Border delays
- Repeated inspections
- Customs system offline

What they cause

- More storage cost
- Late delivery
- Lost sales

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What happens

- Both countries receive the case.
- Officials fix it within a set time.

Result

- Your cargo moves faster.
- The same problem is less likely to happen again.

https://tradebarriers.africa/register_complaint



Common Mistakes

These are powerful learning points:

Mistake

- Wrong HS Code
- Missing Certificate of Origin
- Under-declared value
- Poor packaging
- Using unlicensed clearing agent

Impact

- Higher duty
- Lose AfCFTA benefit
- Penalties
- Rejection/damage
- Delays



Case Study - Exporting Leather From Tanzania to Nigeria Successfully

X Company Limited is exporting cow hides from Dar Es Salaam port, Tanzania to Premier Port, Nigeria.



EFD Receipt

*** START OF LEGAL RECEIPT ***


COMPANY LIMITED
MOBILE: _____
TIN: _____
P.O.BOX: _____
VRN: NOT REGISTERED
SERIAL NUMBER: _____
UIN: _____
TAX OFFICE: Tax Office

CUSTOMER NAME: _____
CUSTOMER ID TYPE: _____
CUSTOMER ID: _____
CUSTOMER MOBILE: _____
CUSTOMER VRN: _____

RECEIPT NO: _____
ZNUMBER: _____
DATE: 2026-02-04 TIME: _____

TOTAL EXCL OF TAX: _____
TAX E - EX: 0.00
TOTAL TAX: 0.00
TOTAL INCL OF TAX: _____
CASH: _____


RECEIPT VERIFICATION CODE



*** END OF LEGAL RECEIPT ***

MADE BY SMART EFD

Invoice +Packing List

 Company Limited,

Bill To:
LTD
UNIT B24, : MARKET,
LAGOS NIGERIA, M11 2WJ
Company no: _____
Fax: _____

INVOICE DATE: 13/02/ 2025
INVOICENO:085/2025

S/N	Description	No. OF Boxes	FOB Price (Per Box)	Amount – usd
1	Cow skin and skull	430	620.2	\$ 15,505
	Grand Total			\$15,505

Bank Name/Beneficiary Bank: BANK (T) LTD
Beneficiary name: IPANY LTD
USD A/C: _____
Swift Code: _____
Other Charges: \$0.0
Total Charges: \$15,505

Thank you for the business!



Ministry of Livestock and Fisheries

UNITED REPUBLIC OF TANZANIA
MINISTRY OF LIVESTOCK AND FISHERIES

Telegram: "Mifugo"
Tel: +255 26 2322610
Fax: +255 26 2322611
E-mail: dvis@mifugo.go.tz

Government City,
Mwanza area,
P.O. Box, 2876,
40487 DODOMA.

TEC No:
Cites No:
CONSIGNEE:
Permit Number: DVS-
ISSUED ON: 21 - 05 - 2025
EXPIRES ON: 22 - 06 - 2025

ANIMAL HEALTH EXPORT PERMIT (INTERNATIONAL HEALTH CERTIFICATE) FOR
(Animal Disease Act No 17: 2003)

I, a state Veterinarian authorized thereto by the Veterinary
Administration of Tanzania hereby certify that
Manyara Region, Tanzania has been permitted to Export
via
has fulfilled the following conditions:

1. This Permit is for single consignment only
2. The consignment is being exported in accompany with this permit
3. Have been examined and found with no any clinical evidence for containment of infectious diseases or any other health risk.

No.	PRODUCT	ENGLISH NAME	SCIENTIFIC NAME	QTY
1	Skin	Cow Hides	Bos Taurus Hide	600pcs
2	Skin	Goat Hides	Capra Hircus Hide	20pcs

This permit is issued vide proforma invoice No. EBN-H-0126-001 issued on 26th

Issued by:
Name: Dr.
Director of Veterinary Services

30

30

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CS CamScanner

Veterinary Certificate

TROPICAL AGRO-CHEMICALS TANZANIA

Cert No. [REDACTED]

P.O. Box 1574
Mob: +255 (0) 784 401 501
Cell: +255 (0) 787 302 923
E-mail: tropicalagrochemicals@gmail.com
Arusha, Tanzania

Certificate OF Fumigation

This is to certify that we have fumigated the following Commodities in accordance with the
Export Produce Fumigation Rules Act 1968

I. COMMODITY: Different types of Trophies.

II. TREATMENT/CHEMICAL USED/RATE
Rx:- All crates fumigated with CH₃ Br. gas at the rate of 45 gms per m³ for 120 hours of exposure period.
sprays. Nogos 500 EC applied as per manufactures instructions.

III. SHIPPING MARKS: [REDACTED] export certificate attached.

Remarks: [REDACTED]

Note:- The company shall not accept responsibility for Re-Infestation causes by the Proximity or contact with untreated or infested materials in storage or shipment after fumigation services.

We provide six months guarantee from the last date of fumigation services.

Sign: [Signature]
Director

Date: 24th Dec. 2025



Customs Clearance

Tanzania Revenue Authority		United Republic of Tanzania	
TANZANIA REVENUE AUTHORITY		TANZANIA	
ASSESSMENT DOCUMENT			
1. Importer/Consignee Name & Address MTRD		2. Declaration Type A. Processing/Exporting office MTRD	
3. Tax Number MTRD		4. C. Place MTRD	
5. Country of Origin Tanzania		6. Country of Export Tanzania	
7. Declaration/Signer Name & Address MTRD		8. Country of Destination Tanzania	
9. Country of Origin Tanzania		10. Country of Export Tanzania	
11. Country of Destination Tanzania		12. Head of Trade MTRD	
13. Freight Charges 2,492,791		14. Insurance 100,000	
15. Other charges 100,000		16. Currency USD	
17. Declaration/Signer Name & Address MTRD		18. Country of Origin Tanzania	
19. Country of Destination Tanzania		20. Country of Export Tanzania	
21. Country of Origin Tanzania		22. Country of Export Tanzania	
23. Country of Destination Tanzania		24. Country of Export Tanzania	
25. Country of Origin Tanzania		26. Country of Export Tanzania	
27. Country of Destination Tanzania		28. Country of Export Tanzania	
29. Country of Origin Tanzania		30. Country of Export Tanzania	
31. Country of Destination Tanzania		32. Country of Export Tanzania	
33. Country of Origin Tanzania		34. Country of Export Tanzania	
35. Country of Destination Tanzania		36. Country of Export Tanzania	
37. Country of Origin Tanzania		38. Country of Export Tanzania	
39. Country of Destination Tanzania		40. Country of Export Tanzania	
41. Country of Origin Tanzania		42. Country of Export Tanzania	
43. Country of Destination Tanzania		44. Country of Export Tanzania	
45. Country of Origin Tanzania		46. Country of Export Tanzania	
47. Country of Destination Tanzania		48. Country of Export Tanzania	
49. Country of Origin Tanzania		50. Country of Export Tanzania	
51. Country of Destination Tanzania		52. Country of Export Tanzania	
53. Country of Origin Tanzania		54. Country of Export Tanzania	
55. Country of Destination Tanzania		56. Country of Export Tanzania	
57. Country of Origin Tanzania		58. Country of Export Tanzania	
59. Country of Destination Tanzania		60. Country of Export Tanzania	
61. Country of Origin Tanzania		62. Country of Export Tanzania	
63. Country of Destination Tanzania		64. Country of Export Tanzania	
65. Country of Origin Tanzania		66. Country of Export Tanzania	
67. Country of Destination Tanzania		68. Country of Export Tanzania	
69. Country of Origin Tanzania		70. Country of Export Tanzania	
71. Country of Destination Tanzania		72. Country of Export Tanzania	
73. Country of Origin Tanzania		74. Country of Export Tanzania	
75. Country of Destination Tanzania		76. Country of Export Tanzania	
77. Country of Origin Tanzania		78. Country of Export Tanzania	
79. Country of Destination Tanzania		80. Country of Export Tanzania	
81. Country of Origin Tanzania		82. Country of Export Tanzania	
83. Country of Destination Tanzania		84. Country of Export Tanzania	
85. Country of Origin Tanzania		86. Country of Export Tanzania	
87. Country of Destination Tanzania		88. Country of Export Tanzania	
89. Country of Origin Tanzania		90. Country of Export Tanzania	
91. Country of Destination Tanzania		92. Country of Export Tanzania	
93. Country of Origin Tanzania		94. Country of Export Tanzania	
95. Country of Destination Tanzania		96. Country of Export Tanzania	
97. Country of Origin Tanzania		98. Country of Export Tanzania	
99. Country of Destination Tanzania		100. Country of Export Tanzania	

Result of Valuation	
Item	Value
Declared	40,327,278.00
Insurance	100,000.00
Freight	2,492,791.00
Other charges	100,000.00
Deductions	
Total Customs Value	43,019,069.00

TAXES	
Item	Value
Import Duty	40,327,278.00
Excise Duty	2,492,791.00
Other taxes	100,000.00
Total Taxes	43,019,069.00

TANZANIA REVENUE AUTHORITY	
REPRESENTATIVE	
Signed by TARA for Importer's information on: That a assessment, subject to the Customs & Excise Value	
SIGNATURE	

SIGNATURE, DATE AND SEAL	
Signature	Date and Seal



- THANK YOU -

www.eabc-online.com