



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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5. Customs Declaration Forms - Issued by Tanzania Shipping Agencies Corporation
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



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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 = %???



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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 $\times 100$

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



AfCFTA Decision Point

At Nigeria Customs:

Does the product meet Rules of Origin?

YES → Reduced / Zero Duty

NO → Normal import duty applies

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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, MARTKET,
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:
Beneficiary name:
USD A/C:
Swift Code:

BANK (T) LTD
IPANY LTD

Other Charges: \$0.0
Total Charges:

Thank you for the business!



Bill of Lading

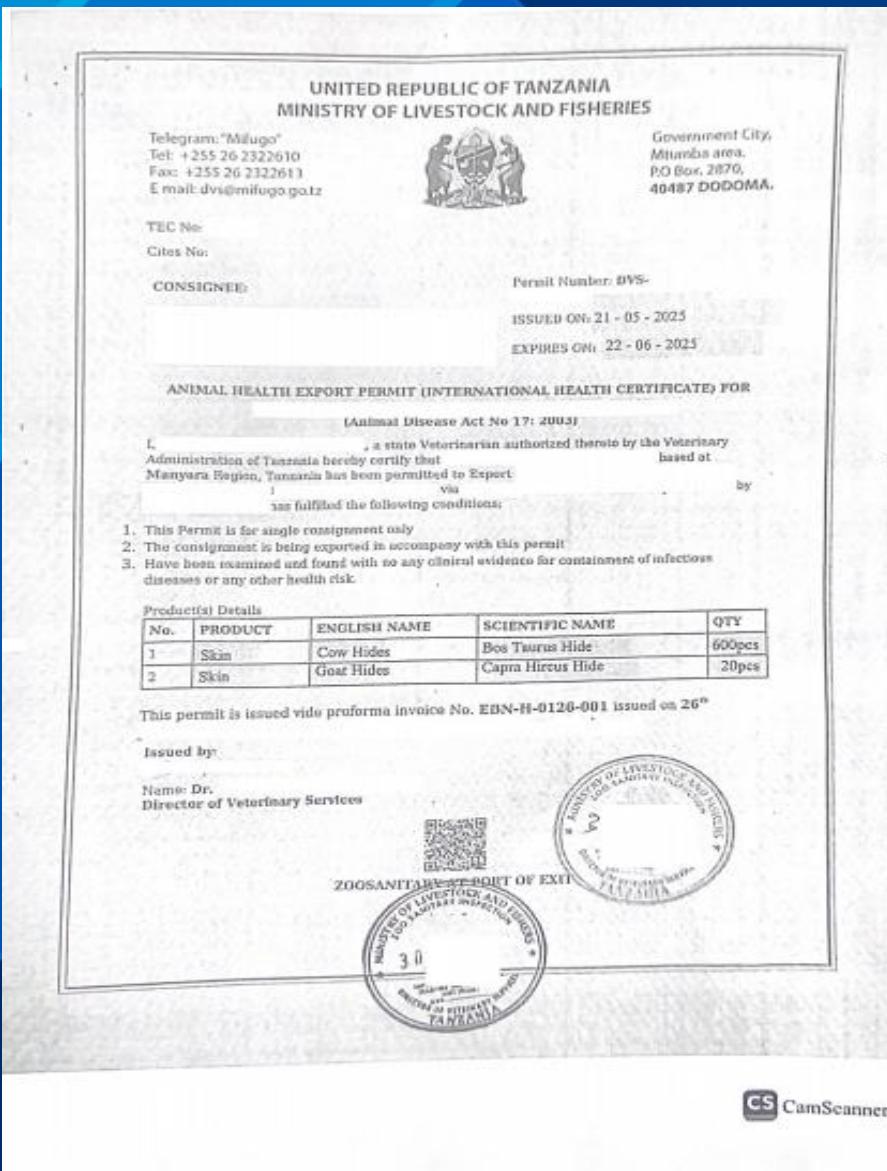
BILL OF LADING		FOR MULTIMODAL TRANSPORT OR PORT TO PORT SHIPMENT		NEGOTIABLE	ORIGINAL
Shipper		Page	1 / 1	BL. no.	SZL550686800
TANZANIA		Reference no.	1943578945		
Consignee		Agent			
UNIT B34 LAGOS, NIGERIA		FLOC SALA TEL. FAX.			
Name of carrier		LIMITED			
Notify address		Export reference 1943578945			
SAME AS CONSIGNEE		Booking no. P250430867			
Via carriage by		Place of receipt by pre-carrier DAR ES SALAAM			
Vessel		Port of loading KOTA SAHABAT 0533W DAR ES SALAAM			
Port of discharge		Place of delivery by on-carrier PREMIER PORT LAGOS			
Marks and nos; Container no.		Number and kind of packages; Description of goods PIDU 40714657 (CY/CY)	Gross weight 3000.00 KGS 2.2 m x 1.8 m x 0.94 m	Measurement	
1X40HC CONTAINER(S) SAID TO CONTAIN: 430 BOXES IN TOTAL CONTAINING 625 COW SKINS AND SKULL HS CODE: 4101.20 74.4 CMB					
Freight details		Charges	Currency	Declared value	particulars furnished by shipper
PREPAID					
<p>RECEIVED the sum of a sum of cost, hire and charter and all for as acertained by reasonable means of check, as specified above, unless otherwise stated in this Bill of Lading, in accordance with and to the extent of the provisions contained in this Bill of Lading, and further, I declare that I have in this on behalf of the shipper, made a full and accurate record of the combined transport and the delivery of the goods, including all services performed in the transport and delivery of the goods, and the delivery to the place and time of delivery and accepted delivery for such transport and such services. One or two sets of Bills of Lading must be surrendered duly endorsed for the goods or services mentioned above.</p> <p>IN WITNESS whereof, this Bill of Lading has been signed in the number indicated below, and is being accomplished, to the best of my knowledge and belief.</p> <p>Signature: _____ Date: _____</p> <p>Place and date of issue: DAR ES SALAAM, 13-May-2025</p> <p>Number of original Bills: 2</p>					

Certificate of Origin

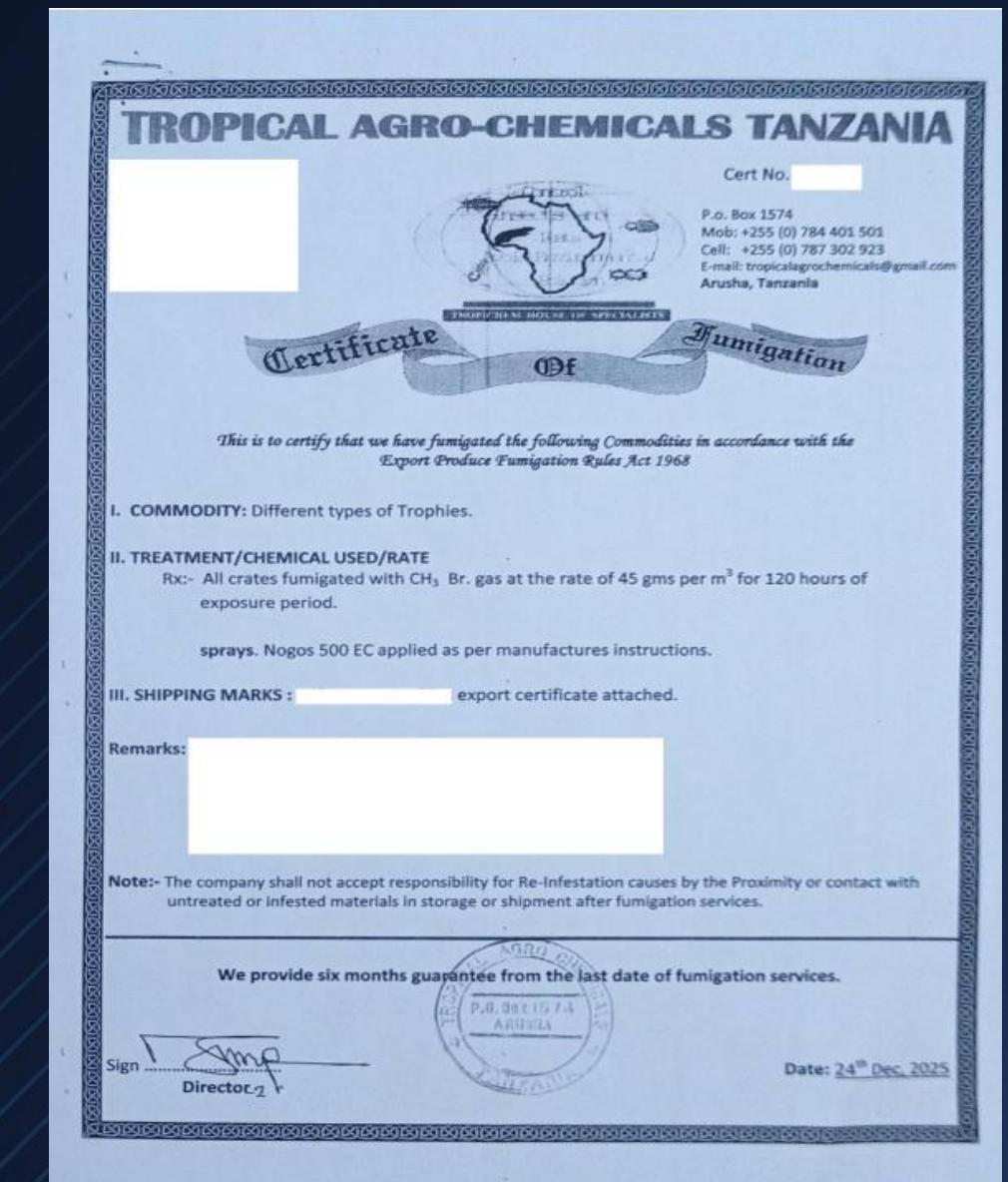
AFCFTA Certificate of Origin			
AFCFTA Certificate of Origin	Competent Authority Ref	Country Code	Serial No.
<p>1. Exporter (Name & Address)</p> <p>2. Consignee (Name & Address)</p> <p>3. For Official Use Only</p>			
<p>4. Particulars of Transport</p> <p>BY SEA / MEDUTZ13837, DATED: 29.04.2023</p>			
5. Marks & No.s	6. Invoice No. & Date	7. No. & Kind of Package	8. Description of Goods
9. Gross Weight	10. Suppl. Quantity	11. HS Code	12. Origin Criterion
<p>TANZANIA ORIGIN</p>			
<p>13. Declaration by The Exporter / Supplier I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate, and are originating in</p>			
<p>TANZANIA (Country)</p>			
<p>Place and date:</p>			
<p>TANZANIA CHAMBER OF COMMERCE INDUSTRY & AGRICULTURE Designated Authority</p>			
<p>Customs Office & Date</p>			
<p>(Full Name)</p> <p>_____ Signature</p>		<p>(Full Name)</p> <p>_____ Signature</p>	
<p>(Full Name and Designation)</p> <p>_____ Signature</p>		<p>(Full Name and Designation)</p> <p>_____ Signature</p>	



Ministry of Livestock and Fisheries



Veterinary Certificate





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Customs Clearance

Namibia Revenue Authority



NAMIBIA REVENUE AUTHORITY

United Republics of Namibia

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ASSESSMENT DOCUMENT

1 Importer/Consignee Name & Address NAMIBIA	1B1	1a Destination Type NAME	1a Processing/Clearing Office TELEGRAM DATE IS SALAHAM	1B2&3 Header & Date TELEGRAM DATE IS SALAHAM 07/06/2020
		1b Name NAME	1c Identity Account No. NAME	1d Receipt Number & Date NAME
		1e FOB NAME		
		1f Country/Unit of Measurement NAME	1g Creating Country NAME	1h Country of Export NAME
2 Importer/Consignee Name & Address	1B4	1i Country of Origin NAME	1j Delivery Form Code NAME	1k Place NAME
		1l Exchange Rate NAME	1m Currency NAME	1n Total Invoice Value NAME
		2,493.79	USD	15,300.00 NAD (100%)
		1o Freight Charges NAME	1p Carriage NAME	1q Insurance NAME
		1r Other Charges NAME	1s Currency NAME	1t Deductions NAME
		1u Net Weight 420 kg	1v Gross Weight 12,440 kg	20 Net Weight 12,440 kg
		21 Entry/Exit Office NAME	22 Acc. Of Goods NAME	23 AWB No./PO/Shipping Order NAME

Result of Valuation:

Name	Currency	TOTAL FOB	Freight	Insurance	Other charges	Deductions	Total Customs Value
Declared	USD	40,307.07 USD	148,379.00	124,489.30			40,761,346.00
Assessed	USD	40,327.375.00	149,395.00	124,489.30			40,740,937.00
Invoice No.	2	214 Diesel (40L)		25 H.S. Code	26 Rules for Customs	27 FOB Value	
Various Attached and other carriage details:				D	4101.20.00.0000	29,395,418.76	40,327,278.00
Other details				A	4101.20.00.0000	30,700,000.00	40,327,278.00
HS	28 Model Specification	Component	Quantity	Unit Price	Basic Revenue Price		
1	CODE12345		D	400	25.00	10,500.00	
			A	500	30.00	15,500.00	
29. Item Type	30. Item Type	31. Duty / Tax Rate	32. Rate	33. Account	34. Relief Account	35. Relief Code	36. Sub. Rev. Val.
0%		40,327.375.00					0

Declaration by Importer/Consignee's Agent:
(who must sign and stamp either of the declaration below)

NAMIBIA REVENUE AUTHORITY
REPRESENTATIVE

37A I/We declare that during this assessment I/We have not made any statement that is false or misleading. I/We further declare that the information submitted in this document is true to the best of my knowledge and belief. I/We further declare that I/We have not concealed any information or documents from you, and comply with the provisions of the Customs Management Act.	37B I/We declare that, being the importer/consignee's agent, I/We declare that the information submitted in this entry is true and complete and except fully any information that is false or misleading, I/We will not be liable for any loss or damage to the use of any information, and comply with the provisions of the Customs Management Act.
38A Issued by NRA for Importer's information per TRIM as assessed validated to HR, Centers & Buckets Values	38B SIGNATURE
39A SIGNATURE, DATE AND STAMP	39B SIGNATURE DATE AND STAMP

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- THANK YOU -

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