WOMEN IN INFORMAL CROSS-BORDER TRADE IN THE UNITED REPUBLIC OF TANZANIA: A SMALL-SCALE TRADER’S GUIDE TO TRADE RULES AND PROCEDURES
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>OVERVIEW</td>
<td>1</td>
</tr>
<tr>
<td>WHICH REGION DOES YOUR COUNTRY BELONG TO?</td>
<td>2</td>
</tr>
<tr>
<td>THE UNITED REPUBLIC OF TANZANIA’S OFFICIAL EXPORTS</td>
<td>3</td>
</tr>
<tr>
<td>WHAT IS INFORMAL CROSS-BORDER TRADE?</td>
<td>5</td>
</tr>
<tr>
<td>WHY FORMALIZATION IS IMPORTANT FOR AN UNREGISTERED TRADE OPERATOR?</td>
<td>6</td>
</tr>
<tr>
<td>YOUR RIGHTS AND OBLIGATIONS</td>
<td>8</td>
</tr>
<tr>
<td>HOW TO USE THE EAC SIMPLIFIED TRADE REGIME</td>
<td>10</td>
</tr>
<tr>
<td>HOW TO USE THE SADC TRADE PROTOCOL</td>
<td>15</td>
</tr>
<tr>
<td>ANNEXES</td>
<td>22</td>
</tr>
<tr>
<td>1. Regional maps</td>
<td>22</td>
</tr>
<tr>
<td>2. Authorities present at the border</td>
<td>24</td>
</tr>
</tbody>
</table>
OVERVIEW

In the framework of its project on Informal cross-border trade for empowerment of women, economic development and regional integration in Eastern and Southern Africa (2016-2019), UNCTAD’s Trade, Gender and Development Programme developed three booklets on women in informal cross-border trade in Malawi, the United Republic of Tanzania and Zambia.

As part of the Global Initiative towards post-Covid-19 Micro, Small and Medium Enterprises (MSMEs) sector (2020-2021). UNCTAD, developed two new booklets for Botswana and Kenya, while also providing updated versions of the booklets for the United Republic of Tanzania and Zambia.

The present booklet “Women in informal cross-border trade in Tanzania: A small-scale trader’s guide to trade rules and procedures” is addressed to informal and small-scale cross border traders from Tanzania. It presents key and up-to-date information on existing trade procedures and simplified schemes, documentation requirements, rules of origin, taxes, tariffs while providing an overview of trader’s rights and obligations and the benefits of formalization.

The information contained in this guide is intended for small-scale and informal traders who operate within the East African Community (EAC) and the Southern Africa Development Community (SADC).
EAC was established in the year 2000.

EAC members have established free trade (or zero duty imposed) on goods amongst themselves.

WHICH REGION DOES YOUR COUNTRY BELONG TO?

The United Republic of Tanzania is a member of the East African Community and the Southern Africa Development Community (SADC).

DID YOU KNOW?

OVER 185 MILLION PEOPLE LIVE IN THE EAC REGION.
As you will see in this Guide, you may find different trade rules according to whether you are trading with a country that is part of the EAC or SADC.

For instance, the EAC has designed the Simplified Trade Regime (STR) for small-scale traders, so if you buy or sell your products in an EAC country you may benefit from lighter and less costly trade procedures, provided that the consignment meets the EAC rules of origin and some other requirements.

If you buy or sell your products in a SADC country you will have to follow standard trade procedures because the SADC region is still in the process of developing its own Simplified Trade Regime (STR). As of June 2021, the SADC STR has not yet been implemented in the region. In the following sections, we will look at the available trade procedures in more detail.

**THE UNITED REPUBLIC OF TANZANIA’S OFFICIAL EXPORTS**

Do you know which are the main products that the United Republic of Tanzania exports to the world and its neighbouring country Kenya?
What are the United Republic of Tanzania’s main exports to the world?

Export structure by product group in 2020 (as % of total exports)

- All food items: 38%
- Agricultural raw materials: 26%
- Ores and metals: 7%
- Manufactured goods: 4%
- Other:

Source: UNCTADStat Country profile

Which products is United Rep. of Tanzania trading with the neighboring country Kenya?

**TOP THREE EXPORTS TO KENYA:**
- Cereals
- Residues, wastes of food industry
- Fodder and electrical and electric equipment

**TOP THREE IMPORTS FROM KENYA:**
- Soaps, lubricants
- Waxes, candles, modelling pastes
- Vehicles other than railway, tramway and pharmaceutical products.

**WHAT IS INFORMAL CROSS BORDER TRADE?**

Informal cross-border trade (ICBT) is a major form of informal activity in most African countries. Trading goods across borders is crucial for self-employment, poverty reduction and wealth creation.

**CROSS-BORDER TRADE IS INFORMAL WHEN:**

1. It is carried out by avoiding border stations;
2. It is carried out through border stations, but goods are partially concealed, are under-declared, misclassified, or under-invoiced.

Thus, trade is therefore not properly recorded or not recorded at all.

**TRADERS WHO ENGAGE IN INFORMAL TRADE CAN BE:**

1. Registered operators who evade trade-related regulations and duties by avoiding official border crossing.
2. Unregistered operators who operate entirely outside the formal economy.
3. Registered operators who use official border crossing but who partially evade trade-related regulations and duties, for instance by resorting to the practice of under-invoicing.

**IN SUB-SAHARAN AFRICA, WOMEN ARE ESTIMATED TO BE BETWEEN 70 AND 80 PER CENT OF INFORMAL TRADERS.**

**The goods most commonly traded through informal trade comprise:**

- Kitenge fabrics and other textiles
- Second-hand clothes
- Soft drinks
- Small manufactured household items
- Fruits and vegetables
- Dried fish
Women in informal cross-border trade in the United Republic of Tanzania:

**Risks of personal safety**
The risks associated with ICBT are many, particularly for women traders: corruption, getting arrested or fined, harassment and demands for sexual favours, forced prostitution, corruption and exposure to health risks such as HIV infection.

**Risks for your business**
Bribery and seizure of merchandise are common when engaging in informal trade activities. The financial costs of paying bribes or undue fees and confiscation of goods may have significant impacts on your business.

**Difficulty in getting credit**
Informal traders and owners of informal businesses face more difficulties accessing credit and other services from formal financial institutions, as they are regarded as high-risk customers. As a result, they are either denied credit or offered very high-interest rates.

**No access to social protection**
Traders or workers operating in the informal sector have no access to social protection, health coverage and other social security benefits accessible in the formal sector when they exist. This creates situations of vulnerability and social marginalization that are perpetuated through their lives. Women are particularly at a disadvantage because they are typically overrepresented in the informal economy and concentrated in the most insecure jobs.
**Lack of access to adequate facilities**

Engaging in informal trade implies that traders must use secondary routes to cross the border. This does not only expose traders to a wide array of personal safety risks but also precludes them the possibility of benefiting from and accessing infrastructure at the border such as toilets, storage space or sleeping facilities when available.

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**A drag on growth**

The high prevalence of informal activities poses many challenges to enterprise development and economic transformation in your country. This can have negative repercussions on economic growth and development.

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**Unfair competition**

Because of their lower prices, informal imports constitute unfair competition to goods that are produced locally and products that are imported through formal channels, harming other traders and producers in the community.

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**Risks for public health and safety**

Informal trade may pose health and safety concerns as products traded through informal channels fall outside regulatory mechanisms of safety and standards enforcement. Prohibited or illegal goods or goods that do not meet minimum safety and health standards may eventually pose risk to consumers’ wellbeing and national security.

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**Public revenue losses**

Informal trade leads to high revenue losses for the Governments. Informality has thus negative consequences on the overall economic growth of a country. Revenues accrued by integrating informal traders into the formal sector would in the long run allow governments to increase public spending on essential services and to invest in the facilitation of formal cross-border trade through the improvement of border facilities and business environment. This may be particularly beneficial for women.
### YOUR RIGHTS AND OBLIGATIONS\(^6,7\)

#### WHAT ARE YOUR RIGHTS:

**Right to security of person**

Traders should be able to cross the border without the risk of abuses, harassment, or gender-based violence. The right to security of person is guaranteed by several international instruments.

**Freedom of movement**

For traders from the United Republic of Tanzania do not require a visa to enter Kenya but do require a valid passport. Kenya recognizes national IDs of EAC member states as a valid travel document. Please check with the Immigration authorities.\(^8\)

**Right to transparency**

Traders have the right to access relevant information about regulations, trade procedures, documentary requirements, duties, fees, and taxes. Such information and any further change should be publicly available or displayed at the border.

**Efficient processing of transactions**

Trade transactions should be processed by customs officials in an efficient and timely manner. Traders have the right to demand receipts for any payment made.

**Right to carry goods for personal use**

Persons who carry small consignments that are not meant for resale and are for personal use have the right to use the personal rebate scheme, granting tax-free allowance on small amounts of merchandise, regardless of its origin.
WHAT ARE YOUR OBLIGATIONS:

**Having a valid document**
Before you start your journey you should make sure to have a valid document to be allowed into the other country. This can be a valid passport, your national ID, or your pass.⁹

**Knowing where to go**
When you arrive at the border. Traders should familiarise themselves with all the different processes of using the border and knowing where to get assistance in the event of challenges.

**COVID-19**
Traders should be aware or familiarise themselves with all the COVID-19 measures related to crossing the border.
- Covid-19 testing at border points or producing COVID-19 free certificate. Travellers in transit for more than 72 hours will be required to be tested by rapid test upon arrival in Tanzania. The rapid test is $25 per traveller.
- Use of masks, practice social distancing and frequently wash hands with soap and clean water.
- Mandatory quarantine for persons with COVID-19 symptoms at your own expense at a government-designated facility.
- Fill out the Health Surveillance Form in any transport for submission to Port Health Authorities. Travellers will then receive a Unique Health Code (UHC), which they will present to health officials upon arrival.

**Declaration of goods**
It is the trader’s responsibility to declare the merchandise to customs authorities under the applicable trade regime. Remember, avoiding border stations, concealing, under-declaring and misclassifying your goods is considered illicit trade.

**Prohibited goods**
Traders should be aware of the list of prohibited goods that cannot be imported, exported or transited. These may include narcotics, hazardous chemical substances, weapons, wildlife and so on. Please check the specific regulations covering these prohibitions. Traders found importing or exporting these products are prosecuted by law.

**Restricted goods**
Traders should be aware of the list of restricted or controlled goods and acquire the necessary permits and licenses. Depending on the country, restricted goods for which an import/export permit is required may include grains, maize, fruits and vegetables, live animals, fresh milk, liquors, gemstones, petroleum products and others. Please check the specific regulations covering these restrictions. Traders found importing or exporting these products without a permit may be prosecuted by law.

**Bribes**
Traders should not attempt to bribe customs official to avoid payment of duties or to obtain preferential treatment.

**Sanitary and phytosanitary (SPS) measures and other certification**
Traders should be aware of goods subject to sanitary and phytosanitary regulations, for which a certificate may be required to attest compliance with norms related to food safety, and animal and human health. Traders should be familiar with all other certification requirements.
The Simplified Trade Regime is a mechanism launched in the Eastern Africa Community to support small scale traders from EAC partner states to trade with other countries in the EAC region. The STR simplifies trade procedures and reduces the costs of trading across borders. You can utilize this scheme only if you are trading with another EAC partner State, namely Burundi, Kenya, Rwanda, South Sudan and Uganda. Traders from Tanzania who trade with Kenya can rely on EAC STR.

Note that the STR is not available at all EAC borders.

You can use the EAC STR if you meet these criteria, provided you are trading within EAC:
1. You are exporting or importing goods whose total value is below 2,000$.
2. Your goods are in the STR Common List of eligible products. The list can be requested to customs officers if it is not displayed on a notice board at the border.
3. Your goods meet the agreed rules of origin.

If your goods are not in the Common List of products eligible for STR treatment:
- They cannot benefit from STR treatment;
- If goods are subject to preferential treatment (duty-free or reduced tariffs) you need to obtain a Certificate of Origin before travelling to the border;
- Duties may be paid if goods are produced in non-EAC countries.

What are the rules of origin?¹⁰

The EAC Customs Union was established in 2005, providing free trade (or zero duty) on goods among member countries and a Common External Tariff (CET) on goods imported from outside the region. Goods moving freely within the EAC must comply with the EAC Rules of Origin.

Rules of origin allow to distinguish goods produced within a free trade area or a customs union from those produced elsewhere. If goods are fully or partially produced within the same free trade area or customs union, they can be traded duty-free within the free trade area or the customs union.

EAC rules of origin establish that:
1. goods must be wholly produced or obtained in an EAC partner State
2. goods must undergo sufficient industrial processing to ensure that a significant part of their value addition takes place in an EAC member State.
Travel documents for the country you are entering.\textsuperscript{11} Besides national passports, East Africans may use the East African Passport, a travel document introduced to ease border crossing within the EAC region only. Nationals of East African Community Partner States do not need visas to travel to the other EAC member states.\textsuperscript{12}

Any necessary certification to import or export certain goods This includes export/import permits for certain goods such as agricultural or animal products whose trade is restricted or controlled; and Sanitary and Phyto-sanitary (SPS) certificates to ensure that the goods meet food safety norms and health regulations. Goods should be reported to the competent authority (Ministry of Agriculture or Bureau of Standards) which will issue the appropriate certificate.
ONCE YOU REACH THE BORDER FOLLOW THESE STEPS:

Check that the goods are on the STR list of eligible products. The list should be publicly displayed at all borders.

Value of your goods under the STR scheme. The total value of your consignment should be below 2,000$.

Fill in the Simplified Certificate of Origin and have it stamped by a customs officer in the country where the goods are coming from.

Fill in a Simplified Customs Document form (declaration form) to declare your goods and have it stamped by a customs officer in the country where the goods are coming from.

Clear immigration formalities when entering the other country.

Submit the stamped documents at the customs desks on the other side of the border. If your goods are on the STR list you won’t be asked to pay any duty and you can continue your travel. Yet, you may be asked to pay other taxes or fees: for example, VAT and excise duty are still required under STR. Check the following section for more information.

A Trade Information Desk (TID) might be available at your border to help you with STR formalities.

The Ministry of Industry, Trade and Investment has also established Gender Help Desk and Information Centers at borders with EAC countries to serve women cross border traders.

Beware of the services offered by middlemen and the charges they apply. For instance, you should know that there is no fee to get your passport stamped by the authorities.
The Eastern African Sub-Regional Support Initiative for the Advancement of Women (EASSI)

EASSI is a sub-regional organisation that advocates and strengthens the capacity of women in civil society organisations. They advocate for gender equality and social justice through capacity building, research, networking and advocacy for women.

They work with informal cross-border traders in nine countries to

- identify opportunities that are provided for in various EAC trade instruments such as the Customs Union and Common Market protocols
- enable women to benefit in the integration process just like their male counterparts.
- contribute to an enabling gender-responsive trade environment.
- formed women cross-border traders associations across the different borders in the EAC region including Taveta Women’s Cross Border Traders Association and Holili Women Cross Borders Traders Association.

EASSI has also established information and resource centers at the different border posts to act as a point of linkage between the women traders, border officials and other stakeholders seeking to engage with the women traders.

What are the tariffs? What are the taxes? Is there any other fee that you should pay?

**Tariffs or customs duties** are taxes imposed by Governments on imported goods. These should be paid to the customs authority of the importing country. Remember, if you are trading under STR: - you should not pay any customs duty - you should still provide a certificate to prove the origin of your goods (Simplified Certificate of Origin). The Simplified Certificate of Origin can be obtained at the border and is free of charge.

Customs duties should not be confused with other taxes. For instance, STR does not exempt traders from paying other taxes such as:

**Value Added Tax (VAT)**, a type of consumption tax levied on most goods whenever value is added. If applicable, VAT should be paid in the country where goods will be sold. Note that in some cases VAT is refundable. The applicable VAT rate is 18%. However, this tax rate may change every year. Check the Tanzania Revenue Authority for new VAT rates.

**Excise tax** levied on products such as alcohol, tobacco, gasoline, cosmetics, soft drinks etc. If applicable, excise tax should be paid in the country where goods will be sold. Visit the Tanzania Revenue Authority for the full list of excise rates applicable to different products.

**Administrative fees** apply to certain procedures such as for obtaining an SPS certificate or for entering transactions into the Automated System for Customs Data (ASYCUDA). The ASYCUDA fee is 0.80 US$. 

Checklist of documents to trade duty free under STR

**Simplified Certificate of Origin**: it provides evidence that the goods you are carrying are entirely produced or obtained in an EAC partner State when they are worth up to 2,000$. You can obtain this certificate at the border points from Custom Officials, National Chambers of Commerce or Revenue Authority.

- Kindly take note to not falsify the value of goods to qualify for the certificate as this would be an offence.

**Simplified Customs Form (declaration form)**: it is used to declare the goods that appear on the list of goods eligible for STR treatment. You can obtain this certificate at the border.

**Travel documents**: having a valid document is necessary to clear immigration procedures and enter the neighbouring country. This can be a passport, your national ID, or your border pass when the border pass scheme is in place. If you are trading within a perimeter of 10 km from the border you don’t need any documentation.

Additional documents that you may need to provide at the border:

**Export/import permits**: these may be required for certain goods, including for instance agricultural or animal products, whose trade is restricted or controlled. Goods should be reported to the competent authority, which will issue the appropriate export/import license.

**Sanitary and Phyto-sanitary (SPS) certificates**: these may be required to ensure that the goods comply with norms related to food safety, and animal and human health regulations. Goods should be reported to the competent authority (such as Ministry of Agriculture or Bureau of Standards), which will issue the appropriate certificate attesting conformity with SPS measures.

- EAC states may prohibit the importation of certain goods to protect animal, plants and human and health safety. It is important to know which goods have been banned before exporting or importing. For a full list of banned products, visit the relevant revenue authority in which the goods will be imported and sold.

- Products that do not comply with the standards will be confiscated from the trader.
HOW TO USE THE SADC TRADE PROTOCOL

If you are trading with Kenya, you won’t be able to use the SADC Trade Protocol because Kenya is not a partner state of SADC. Kenya is instead part of EAC. If you are trading with any country within SADC, you can use the SADC Trade Protocol.

SADC is currently in the process of discussing the establishment of a Simplified Trade Regime for the region.

In the meantime, Trade among SADC countries is regulated by the SADC Trade Protocol, which aims to simplify and harmonize customs procedures among member countries and encourage the growth of trade within the region. Under the Protocol, the SADC Free Trade Area (FTA) was established in 2008 and provides duty-free market access or reduced tariffs to goods originating in SADC.13,14

You can benefit from duty-free market access under the SADC Trade Protocol if your goods satisfy one of the following rules of origin:15

1. Your goods were produced in a SADC member state. This means the product is entirely grown, mined, fished, born and raised, or produced with materials originating in a SADC member state.

2. A portion of the materials that make up your goods are imported from outside the region, but these materials have undergone “sufficient working or processing” in a SADC member state.
   - Examples of products that would meet the SADC rules of origin under 1. include vegetables harvested in a member state, animals born and raised in a member state, fishing products obtained in the waters of a member state, or any other product that does not contain material from outside SADC.
   - Under 2., “sufficient working or processing” is defined differently for different products. For clothing and textiles, this may require two “substantial transformations.” One example would be if the United Republic of Tanzania imports thread from a non-SADC country, turns that thread into cloth, and then uses that cloth to make clothing, the clothing would qualify as originating within the SADC region.
   - Activities that do not count as sufficient working or processing include packaging or repacking, assembling or disassembling, and “ornamental or finishing operations” on textiles such as dying and embroidery.
   - It is important to note that the goods located...
in a country are not the same as goods originating from a country. Products that **would not meet** the SADC rules of origin include products purchased in a SADC member country but produced elsewhere.

- For example, second-hand clothing that is imported into the United Republic of Tanzania from the United States and purchased by a trader to sell in another SADC country would not meet the SADC rules of origin. The trader would pay the customs duties that the importing country would normally apply to these products.

- SADC has adopted specific rules of origin for nearly every product. These rules are available in Annex I to the revised SADC Protocol on Trade.\(^{16}\)

▶ If your goods are eligible for FTA treatment, you need to obtain a SADC Certificate of Origin before travelling to the border.

- Issued by the Chamber of Commerce.
- It has a cost of 25,000 Tanzanian Shillings.
- If you are exporting goods from Tanzania to another SADC country, you can obtain this certificate from the Tanzania Chamber of Commerce, Industry and Agriculture\(^ {17}\)
- If you are exporting goods from any SADC country to the United Republic of Tanzania, you can obtain these certificates from the relevant customs office?

▶ If your goods **are not** eligible for FTA treatment, customs duties may be charged.
SADC TRADE PROTOCOL STEP BY STEP

BEFORE YOU TRAVEL TO THE BORDER, MAKE SURE YOU HAVE THE FOLLOWING:

- Travel documents or visa for the country you are entering. Traders from the United Republic of Tanzania do not require a visa to enter the SADC region but do require a valid passport.

- A valid PCR test of 72 hours for the country you are entering.

- Sufficient foreign currency.

- SADC Certificate of Origin to prove the origin of your goods.

- Any necessary certification such as export/import permits for certain goods whose trade is restricted or controlled; and Sanitary and Phyto-sanitary (SPS) certificates to ensure that the goods meet food safety norms and health regulations.

Goods should be reported to the competent authority (Ministry of Agriculture or Bureau of Standards) which will issue the appropriate certificate.
ONCE YOU REACH THE BORDER FOLLOW THESE STEPS:

1. Have the SADC Certificate of Origin stamped by a customs officer in the country where the goods are coming from.
2. Fill in a Customs Document (declaration form) to declare your goods and have it stamped by a customs officer in the country where the goods are coming from.
3. Clear immigration formalities when entering the other country.
4. Submit the stamped documents at the customs desks on the other side of the border.
5. If your goods qualify as originating in SADC, you will not be asked to pay any duty. You may be asked to pay other taxes or fees. See below for more information.
What are the tariffs? What are the taxes? Is there any other fee that you should pay?

Tariffs or customs duties are taxes imposed by Governments on imported goods. These should be paid to the customs authority of the importing country.

For trade between SADC countries, most goods are exempted from customs duties. To receive duty-free treatment or pay reduced tariffs, however, your goods must meet the SADC rules of origin and be accompanied by a stamped SADC certificate.

Customs duties should not be confused with other taxes. For instance, the SADC FTA does not exempt traders from paying other taxes such as:

- **Value Added Tax (VAT)**, a type of consumption tax levied on most goods whenever value is added.

- **Excise tax** levied on products such as alcohol, tobacco, gasoline, cosmetics, soft drinks etc.

- **Administrative fees** apply to certain procedures such as for obtaining an SPS certificate or for entering transactions into ASYCUDA. For example, the United Republic of Tanzania charges a customs processing fee for import shipments worth US$500 or more.18

- **Other taxes and fees**, for example, the United Republic of Tanzania applies an export tax on raw cashews, wet blue leather, and raw hides and skins.19

SADC Simplified Trade Regime (STR)

In 2017, with a mandate from the SADC Ministers for Trade, the SADC Secretariat began developing a Simplified Trade Regime (STR) for intraregional trade meant to simplify paperwork and streamline customs formalities to enable quick and easy transactions by small-scale traders. As of June 2021, the SADC STR has been finalised but has not yet been implemented.20
Checklist of documents you need to claim duty-free or reduced tariffs under the SADC FTA

**SADC Certificate of Origin:** it provides evidence that the goods you are carrying meet the SADC requirements for duty-free treatment.

**Customs Form:** indicates the range and value of products to be exported/imported.

**Travel documents:** having a valid document is necessary to clear immigration procedures and enter the neighboring country. This can be a passport, your national ID, or your border pass when the border pass scheme is in place. Please check with the Immigration authorities.

Additional documents that you may be requested to provide at the border:

**Export/import permits:** these may be required for certain goods, including for instance agricultural or animal products and food, whose trade is restricted or controlled. Goods should be reported to the competent authority at the border, which will issue the appropriate export/import license.

**Sanitary and Phyto-sanitary (SPS) certificates:** these may be required to ensure that the goods comply with norms related to food safety, and animal and human health regulations. Goods should be reported to the competent authority in the country of origin (such as Ministry of Agriculture, Veterinary Department or bureau of Standards), which will issue the appropriate certificate attesting conformity with SPS measures.
NOTES

1. UN DESA Population Division: https://population.un.org/
3. 13 SADC countries are part of the free trade area: Botswana, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Swaziland, The United Republic of Tanzania, Zambia, Zimbabwe.
7. World bank (2012). basic rights and obligations for traders and border officials. Available at: https://bit.ly/2H0uLne
11. National Identification Cards are also recognized as travel documents by Kenya, Rwanda and Uganda and can be used when travelling between the 3 Partner States.
14. Out of the 16 SADC Member States, Angola, the Democratic Republic of Congo (DRC) and Seychelles have yet to join the SADC FTA.
ANNEXES

1. Regional maps
Republic of Tanzania

Source: UNCTAD secretariat based on Adobe Stock.
Note: Lake Malawi is also known as Lake Nyasa in the United Republic of Tanzania, and as Lago Niassa in Mozambique.
2. Authorities present at the border

- TANZANIA REVENUE AUTHORITY
- TANZANIA IMMIGRATION POLICE
- MINISTRY OF AGRICULTURE, FOOD SECURITY AND COOPERATIVES
- GOVERNMENT CHEMIST LABORATORY AGENCY
- TANZANIA FOOD AND DRUG AUTHORITY
- MINISTRY OF LIVESTOCK AND FISHERIES
- MINISTRY OF NATURAL RESOURCES AND TOURISM
- TANZANIA BUREAU OF STANDARDS
- TANZANIA NATIONAL ROADS AGENCY
- TANZANIA ATOMIC ENERGY AGENCY
- WEIGHTS AND MEASURES AGENCY
- TROPICAL PESTICIDE RESEARCH INSTITUTE