



022462837

THE UNITED REPUBLIC OF TANZANIA

Certificate of Incentives

(Section 19 of the Tanzania Investment Act, 2022)

No: **202562837**

This is to certify that

WONDEX INVESTMENT COMPANY LIMITED

.....
of address **P.O.BOX 32022**

DAR-ES-SALAAM

.....
has been granted a Certificate of Incentives to invest in a new investment project
known as

.....
REAL ESTATES FOR LEASE AND SALE

.....
Which is located at **PLOT NO. 268, BLOCK A, MISUGUSUGU - MIOMBONI**

KIBAHA-PWANI

.....
Further particulars required by Section 19 of the Tanzania Investment Act are set
out overleaf

.....
Executive Director

Tanzania Investment Centre
P.O.Box 938 , Dar-es-salaam

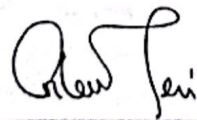
Dated: **19 June, 2025**



This Certificate is issued in accordance with the provision of Section 19 of the Tanzania Investment Act, 2022 and subject to the conditions prescribed under item 14 and 15 hereafter:-

- | 1 | Shareholders | Nationality | Shareholding (%) |
|----|---|---|--|
| | Zhihui Wang | China | 50 |
| | Liangzhen Nie | China | 40 |
| | Robati Buzenganwa Charles | Tanzania | 10 |
| 2 | Proposed Activities: <i>To establish and construction/real estates (warehouses, commercial buildings and other allied structures) for lease and sale.</i> | | |
| 3 | Sector Commercial Building | Sub Sector Real Estate for Lease and Sale | |
| 4 | Investment Cost | Foreign (MS) 1.25 | Local (MS) 0 Total (MS) 1.25 |
| 5 | Project Financing | Equity (MS) 1.254 | Loan (MS) 0 Total (MS) 1.25 |
| 6 | Source, terms and conditions of loan | | |
| 7 | Assets to be Invested | Foreign (MS) | Local (MS) Total (MS) |
| | Capital items: | 1.25 | 0 1.25 |
| 8 | Technology Agreement | None | |
| 9 | Date of TIC Registration | 19 June, 2025 | |
| 10 | Implementation period | 19 June, 2025 | - 18 June, 2028 |
| 11 | Operative date | 18 June, 2028 | |
| 12 | Investment Incentive Grade : As defined in part III Section 22(1), (2) and Section 23 of the Tanzania Investment Act, 2022 | | |
| | (i) Applicable Import Duty | EAC Customs Management Act. 2004 and VAT Act. 2014 | |
| | (ii) Applicable with-holding Tax | As per Income Tax Act. 2004 (as amended) | |
| | (iii) Eligibility of Capital Allowances | As per Income Tax Act. 2004 (as amended) | |
| 13 | Protection of Investment , Arbitration and Transfer of Foreign Currency as defined in part IV and V Section 28, 29 and 33 of the Act. | | |
| 14 | Conditions attached to this Certificate of Incentives | | |
| | (i) Date of Commencement of investment has to be notified to the Centre | | |
| | (ii) Certificate not to be transferred , assigned or amended | | |
| | (iii) Failure to commence implementation within two years invalidates Certificate | | |
| | (iv) Failure to operate investment must be notified to the Centre | | |
| | (v) Changes in shareholding, project activities and level of invested capital must be notified to the Centre | | |
| 15 | Additional conditions attached to Certificate | | |

Signed



Executive Director



Attachments for **Duty Exemption** application, as you submit please arrange them in the following order:-

A: HARD COPY

S/No	FOR TRA USE	FOR TIC USE
i	Application Letter	Application Letters
ii	List of Items (10 Copies)	-
iii	TIC certificate of Incentives (1 Certified copy)	TIC certificate of Incentives (1 Certified copy)
iv	TIN certificate (1 certified copy)	TIN certificate (1 certified copy)
v	Business license/Industrial license for manufacturers	-
vi	Incorporation Certificate (1 Copy)	-
vii	Title deed/Lease agreement for the project site (1 Copy Endorsed by TRA)	-
viii	Business/Project Plan (1 Copy)	-
ix	Loan Agreement/financing plan (if any 1 Copy)	-
x	Memorandum and articles of association (1 Copy)	-
	Bank Statement (1 Copy at least for one year)	-

NOTE:

1. Please use the following format, (font 12) re-type the List of Items for duty exemption as indicated below:-

LIST OF ITEMS FOR IMPORT DUTY EXEMPTION

NO:	HS CODE	ITEM NAME	MODEL/ SPECIFICATION	ITEM GROUP	UNIT OF MEASURE	QUANTITY	TIN NUMBER	Y/N (FOR OFFICIAL USE ONLY)
1.								
2.								

2. Please classify the item in its respective ITEM GROUP whether is *plant & machinery, equipment, building materials, vehicle, furniture, hotel equipment, communication equipment* etc.
3. For correctness of HS Codes (should be 8 figures) please involve your Authorized clearing agent.
4. Generally, Raw materials and consumables are not covered under this category.
5. Duty relief on deemed capital goods shall be 75%, the investor shall pay 25% of the import duty due.
6. The following items do not form part of deemed capital goods and should not be included in the above list.
 - (a) Motor vehicle manufactured more than eight years before importation;
 - (b) Non-utility vehicle classified under HS Codes 8702.10.19, 8702.90.19 and tariff heading 8703
 - (c) Imported trailer classified under HS Code 8716.31.90 and 8716.40.90;
 - (d) Office equipment, stationeries, furniture, sugar, beverages, spirits, crockeries, cutleries, beddings, tiles, conditioners, fridges, electronic equipment, cement, steel re-enforcement bars, roofing sheet, PVC and HDPE pipes of HS Code 3917.23.00 and 3917.21.00 respectively.
 - (e) Telecommunication, except capital goods, for the installation of telecomm towers.
7. In case of construction please attach schedule of materials/Bill of quantities (BOQ), it must be endorsed by Certified Quantity Surveyor. The List of materials in the BOQ has to show the quantities and the unit measure as per commercial practices, whether in Pcs, Kg, Meters, Sets, Pair, Dozen, Square meter, Numbers etc.
8. Projects for prospecting or mining operations, Construction of pipeline for petroleum/gas, Manufacturing of hazardous chemicals, armaments or explosives are not covered under TIC Certificate of Incentives. Tax benefit for these projects shall be enjoyed under their respective Acts such as the Mining Act & Petroleum Act respectively.
9. The mining machineries and spare parts as per Note 8 above will enjoy exemption under the provisions of item 30(b) of part B of the fifth schedule of the East African Community Customs Management Act, 2004 (Rev 2019) and Item 10 of part B of VAT Act 2014.
10. For Hotels and Tourist Camps, the following goods (a) Washing machines; (b) Kitchen Ware; (c) Cookers; (d) Fridges and freezers (e) Air Conditioning Systems; (f) Cutlery; (g) Televisions; (h) Carpets; (i) Furniture; (j) Linen and Curtains; (k) Gymnasium equipment. Zatakiwa zime engraved or printed or marked with the hotel logo. If imported by a licensed hotel (TALA License) for its use are exempted from payment of import duty as per Item 21 of part B of Fifth Schedule of East African Community Customs Management Act, 2004 (Rev 2019)
11. Refrigerated trucks, cold rooms and refrigerated trailers are import duty exempted as per Item 22 of part B of Fifth Schedule of East African Community Customs Management Act, 2004 (Rev 2019).

B: SOFT COPY

(Re-type your list for exemption in Excel Format as shown above) -put in a Flash Disk as you submit your application for import duty exemption.