



022413385

THE UNITED REPUBLIC OF TANZANIA

Certificate of Incentives

(Section 16 of the Tanzania Investment and Special Economic Zones Act, 2025)

No: 202613385

This is to certify that

ROBANDA SERENGETI LIMITED

of address P.O.BOX 5746

DAR-ES-SALAAM

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

TOURIST HOTEL AND LODGE

Which is located at PLOT NO. 1-2 BLOCK "A" ROBANDA MAPITO CAMPSITE

SERENGETI-MARA

Further particulars required by Section 16 of the Tanzania Investment and Special Economic Zones Act, 2025 are set out overleaf

Director General

Tanzania Investment and Special Economic Zones Authority
P.O.Box 938 , Dar-es-salaam

Dated: 17 January, 2026



This Certificate is issued in accordance with the provision of Section 16 of the Tanzania Investment and Special Economic Zones Act, 2025 and subject to the conditions prescribed under item 14 and 15 hereafter:-

- | 1 | Shareholders | Nationality | Shareholding (%) |
|----|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------|
| | <i>Bhai Investment Group Limited</i> | <i>United Kingdom</i> | <i>26.79</i> |
| | <i>Bhai Investment Group Limited</i> | <i>United Kingdom</i> | <i>26.79</i> |
| | <i>Rishen Mukesh Ruparellia</i> | <i>Tanzania</i> | <i>1</i> |
| | <i>Dhara Sanjay Patel</i> | <i>United Kingdom</i> | <i>0.7</i> |
| 2 | Proposed Activities: <i>To establish and operate a modern tourist tented campsite, hotel and lodge</i> | | |
| 3 | Sector Tourism | Sub Sector Tourism, hotel operations and hospitality | |
| 4 | Investment Cost | Foreign (M\$) 9.8 | Local (M\$) 0 Total (M\$) 9.8 |
| 5 | Project Financing | Equity (M\$) 9.8 | Loan (M\$) 0 Total (M\$) 9.8 |
| 6 | Source, terms and conditions of loan | | |
| 7 | Assets to be Invested | Foreign (M\$) | Local (M\$) Total (M\$) |
| | Capital items: | 9.8 | 0 9.8 |
| 8 | Technology Agreement | None | |
| 9 | Date of TIC Registration | 17 January, 2026 | |
| 10 | Implementation period | 17 January, 2026 - 16 January, 2029 | |
| 11 | Operative date | 16 January, 2029 | |
| 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


 Director General

Certified as True Copy

Of the Original

Signature: 

Date: 19/01/2026

For: General Director Tanzania Investment
and Special Economic Zones Authority



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Tanzania Investment and Special Economic Zones Authority

P.O.Box 938, Dar-es-salaam

Dated: 17 January, 2026



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- 2 Proposed Activities: *To establish and operate a modern tourist tented campsite, hotel and lodge*
- 3 Sector **Tourism** Sub Sector **Tourism, hotel operations and hospitality**
- 4 Investment Cost Foreign (MS) **9.8** Local (MS) **0** Total (MS) **9.8**
- 5 Project Financing Equity (MS) **9.8** Loan (MS) **0** Total (MS) **9.8**
- 6 Source, terms and conditions of loan
- 7 Assets to be Invested Foreign (MS) Local (MS) Total (MS)
- Capital items: **9.8** **0** **9.8**
- 8 Technology Agreement **None**
- 9 Date of TIC Registration **17 January, 2026**
- 10 Implementation period **17 January, 2026** - **16 January, 2029**
- 11 Operative date **16 January, 2029**
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- 14 Conditions attached to this Certificate of Incentives
- (i) Date of Commencement of investment has to be notified to the Centre
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 - (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



Director General

LETTER HEAD

(With full address and contact including phone numbers/email address)

Commissioner for Customs & Excise,
Tanzania Revenue Authority,
P.O. Box 9053,
DAR ES SALAAM.

Our ref:
Date.....

UFS
Director General,
Tanzania Investment and Special Economic Zones Authority (TISEZA),
P.O. Box 938,
DAR ES SALAAM.

Dear Sir,

RE: IMPORT DUTY EXEMPTION ON DEEMED CAPITAL GOODS FOR CERTIFICATE OF INCENTIVES NO;

We have a TIC approved project with certificate of incentives No;..... dated which is valid up to, a project located at plot number

The Company has been registered with the objectives of

Attached herewith, please find a list of Deemed Capital Goods we request for your approval of Import Duty exemption.

Yours sincerely,

.....
Managing Director.

PLEASE NOTE THAT;

1. The following **format** for the List of items for Import Duty exemption should be used as indicated below, (re- type and fill correctly the items needed for the project, **use font 12**)

COMPANY NAME & ADDRESS

LIST OF ITEMS FOR IMPORT DUTY EXEMPTION

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

2. The **unit of measure** in this list are to be as per commercial practices, whether in Pcs, Kg, Meters, Sets, Pair, Dozen, Square meter, Numbers etc.
3. **Classify** the item in its respective **ITEM GROUP** whether is *plant & machinery, equipment, building materials, vehicle, furniture, hotel equipment, communication equipment* etc.
4. **HS Codes** (should be **8 figures**) please involve your **authorized clearing agent** for accuracy.
5. Generally, **raw materials** and **consumables** are not covered under the certificate of incentives.
6. **Duty relief** on deemed capital goods shall be **75%**, the investor shall pay **25%** of the import duty due.
7. For construction project please attach schedule of materials/Bill of quantities (**BOQ**) which **must** be endorsed by **Certified Quantity Surveyor**. **NB:** The weight of **Steel structure/Prefabricated buildings** as per List of items **should** be shown and **MUST** match with the **weight** in your **Certified BOQ**.

A. HARD COPIES TO BE SUBMITTED

As you submit **please arrange two sets** of attachments for Duty Exemption application in the following order:-

S/No	SET1 - FOR TRA USE	S/No	SET 2- FOR TISEZA USE FOR TIC USE
i	Application Letter (1 Copy)	i	Application Letter (1 Copy)
ii	List of Items (10 Copies)		
iii	TIC certificate of incentives (1 Certified copy)	ii	TIC certificate of incentives (1 Certified copy)
iv	TIN certificate (1 Certified copy)	iii	TIN certificate (1 certified copy)
iv	Business license/Industrial license for manufacturers		
v	Incorporation Certificate (1 Copy)		
vi	Title deed/Lease agreement for the project site (1 Copy, for Lease Endorsed by TRA)		
vii	Business/Project Plan (1 Copy)		
viii	Loan Agreement/financing plan (if any 1 Copy)		
ix	Memorandum and articles of association (1 Copy)		
x	Bank Statement (1 Copy at least for one year).		

B. SOFT COPY TO BE SUBMITTED

Soft copy of the list of items should be submitted together during submission of hard copies of the application for exemption.

8. 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 the date of 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 9716.40.90;
 - (d) **Office equipment, stationeries, furniture, sugar, beverages, spirits, crockeries, cutleries, beddings, tiles, air conditioners, fridges, electronic equipment, cement, steel re-enforcement bars, roofing sheets, 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.**
9. 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 benefits for these projects shall be enjoyed under their respective Acts such as the Mining Act & Petroleum Act respectively 10. 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.
11. 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*. Should be **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)
12. **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).
13. General exemptions on importation are provided under *Fifth Schedule of the East African Community Customs Management Act, 2004* read together with part II of the Second schedule of the *Value Added Tax Act 2014*.

**TANZANIA INVESTMENT AND SPECIAL ECONOMIC ZONES AUTHORITY
(TISEZA) – DAR ES SALAAM**

PROGRESS REPORT

Information required for the project's report after every six months or for amendment of amendment of Certificates of Incentives.

1. Panned activities for the Period
2. Achievements made on the project Implementation to date (ie from the date the project was approved to the date of writing the report
3. Describe the status of activities that have already been undertaken e.g construction of building, acquisition of suppliers, Installation of equipment, etc
4. Provide updated information of the following aspects:

S/N	INFORMATION	DESCRIPTION	CURRENT PROJECT STATUS
1.	Shareholders Information	Current, Shareholders names, Nationality and Percentage of ownership	
2.	Company Communication	Email address Mobile Number Land Line Telephone Number Physical Address (Plot No. Block No Street, District and Region	
3.	Contact Person	Name Position Communication details (Email, mobile and Telephone	
4	Incorporation	Certificate of Incorporation Number	
5	TIN Information	TIN Certificate No.	
6	Project Objective	Project Core Activity	
7	Capacity	Project capacity per year	
8	Direct Employment	Foreign Men Foreign Women Local Men Local Women	

9	Indirect employment	Type/areas of Indirect employment	
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5. Project Financing Expenditure todate (USD)

	FOREIGN (USD)	LOCAL (USD)	TOTAL (USD)
Land and Buildings			
Plant and machinery			
Vehicles/Aircrafts			
Furniture			
Office equipment			
Insurance Cover			
Pre-operational expenses			
Working sub-total capital			
Grand Total			

6. Project Financing

Explain how the project is being financed e.g equity, loans, sources of loans, conditions etc. see table below:-

	AMOUNT (USD)	SOURCE COUNTRY
Local equity		
Local loans		
Foreign equity		
Foreign Loans		
Total Investment		

7. Problems and Solutions

Explain problems, which the management is encountering in executing the project and the steps being taken to solve them

7. Future Plans

Explain future plans for the next coming six months and planned financial commitments

8. Recommendations and any other comments