



02242682

THE UNITED REPUBLIC OF TANZANIA

Certificate of Incentives

(Section 19 of the Tanzania Investment Act, 2022)

No: 20222682

This is to certify that

S & Q GROUP INTERNATIONAL LIMITED

of address P.O.BOX 11858

PWANI

has been granted a Certificate of Incentives to invest in a new investment project. This Certificate replaces the previous one No. 20222682 issued on 05/04/2023 due to amendment on sections 10 & 11

PROJECT NAME - POULTRY FARMING AND ANIMAL FEED PRODUCTION

Which is located at PLOT NO. 3, BLOCK F, MKWALIA, KITUMBO AREA

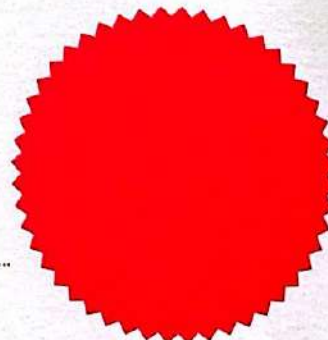
MKURANGA-PWANI

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

Executive Director

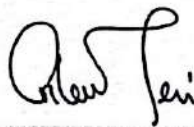
Tanzania Investment Centre
P.O.Box 938 , Dar-es-salaam

Dated: 10 April, 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 (%)	
	<i>Chen Di</i>	<i>China</i>		<i>50</i>	
	<i>Du Huijing</i>	<i>China</i>		<i>50</i>	
2	Proposed Activities: <i>To establish and operating a project for poultry farm and animal feed</i>				
3	Sector	Agriculture	Sub Sector	Animal Husbandry, Poultry and Meat Processing	
4	Investment Cost	Foreign (M\$)	Local (M\$)	Total (M\$)	
		2	0	2	
5	Project Financing	Equity (M\$)	Loan (M\$)	Total (M\$)	
		1.5	0.5	2	
6	Source, terms and conditions of loan	None			
7	Assets to be Invested	Foreign (M\$)	Local (M\$)	Total (M\$)	
	Capital items:	2	0	2	
8	Technology Agreement	None			
9	Date of TIC Registration	18 February, 2022			
10	Implementation period	18 February, 2022		-	9 April, 2026
11	Operative date	8 April, 2026			
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 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				
	None				



Signed

Executive Director

Certified as True Copy
Of the Original
Signature:
Date: 11/04/2025
For Executive Director
Tanzania Investment Centre



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Which is located at **PLOT NO. 3, BLOCK F, MKWALIA, KITUMBO AREA**

MKURANGA-PWANI

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Executive Director

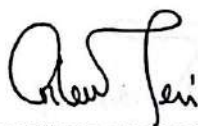
Tanzania Investment Centre
P.O.Box 938 , Dar-es-salaam

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2	Proposed Activities: <i>To establish and operating a project for poultry farm and animal feed</i>		
3	Sector Agriculture	Sub Sector Animal Husbandry, Poultry and Meat Processing	
4	Investment Cost	Foreign (M\$) 2	Local (M\$) 0 Total (M\$) 2
5	Project Financing	Equity (M\$) 1.5	Loan (M\$) 0.5 Total (M\$) 2
6	Source, terms and conditions of loan	None	
7	Assets to be Invested	Foreign (M\$)	Local (M\$) Total (M\$)
	Capital items:	2	0 2
8	Technology Agreement	None	
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	(v)	Changes in shareholding, project activities and level of invested capital must be notified to the Centre	
15	Additional conditions attached to Certificate		
	None		



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)
iv	Business license/Industrial license for manufacturers	-
v	Incorporation Certificate (1 Copy)	-
vi	Title deed/Lease agreement for the project site (1 Copy 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).	-

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, 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.**
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 of 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 benefits 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 ziwe **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.

LETTER HEAD

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

Date.....

UFS
Executive Director,
Tanzania Investment Centre,
P.O. Box 938,
DAR ES SALAAM.

Dear Sir,

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

We are TIC approved project with certificate of incentives No;of..... 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 approval of Import Duty exemption.

Yours sincerely,

.....
Managing Director.