Report Name: Food and Agricultural Import Regulations and Standards Country Report

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Report Highlights:

The report updates the import requirements and regulations for food and agricultural products required by the Government of Tanzania (GoT). The report outlines the Tanzania Bureau of Standards (TBS), Tanzania Revenue Authority (TRA) regulations for U.S exports to Tanzania, including labeling and packaging requirements and import procedures as summarized in the Tanzania National Business Portal. Exporters must be aware that Intellectual Property Rights (IPR) protection can be difficult–to–impossible because of poor enforcement of the current Copyright Legislation.
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Disclaimer:
This report was prepared by the Dar es Salaam OAA, for U.S. exporters of domestic food and agricultural products. While all possible care has been taken in the preparation of this report, the information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities before any goods are shipped. Please note: Final Import Approval of any Products is Subject to the Importing Country’s Rules and Regulations as Interpreted by Border Officials at the Time of Product Entry.

Executive Summary:
Tanzania’s food regulatory system is generally consistent with the Sanitary and Phytosanitary (SPS) agreement of the World Trade Organization (WTO) and other international treaties including CODEX, World Organization for Animal Health (OIE), and International Plant Protection Convention (IPPC). The main regulations against which TBS evaluates U.S. exports to Tanzania are available on the TBS website or Tanzania National Business Portal.

Imports to Tanzania are subjected to different stages whereby the importer is advised to make declarations through their appointed Clearing and Forwarding Agent by submitting documents at least seven days before the arrival of the vessel. TBS is responsible for all matters concerning the importation and inspection of imported food products. To obtain a Food Importer Registration Certificate (FIRC), imported products must satisfy the Tanzanian import requirements as evaluated by TBS. Before the application seeking permission to import non-registered products, pre-shipment samples must be analyzed with the cost being incurred by the importer as prescribed in the Charges Regulations. Additional information is available on the Tanzania Bureau of Standards website.
Section I: Food Laws.

Tanzania Bureau of Standards (TBS) is the national standards body for Tanzania established by the government as part of the efforts to strengthen the supportive infrastructure for industry and commerce sectors across the economy within the country. The Bureau was established as part of the efforts by the government to strengthen the supporting institutional infrastructure for the industry and commerce sectors of the economy. Specifically, TBS was mandated to undertake measures for quality control of products of all descriptions and to promote standardization in industry and commerce.

The following has been commissioned to the Tanzania Bureau of Standards (TBS) since July 1, 2019:

a) Premise registration certificates issued by TFDA to local manufacturers will be recognized by TBS until their five-year Expiry Date. Thereafter, a new registration will be issued in accordance with TBS procedures.

b) TBS will assume the responsibility for registering premises for new applicants using a harmonized system that observes safety and quality requirements for food products. Moreover, new registrations will be done for expiring premise registration certificates.

c) Food samples will now be taken and tested once for both quality and safety requirements in accordance with relevant standards for the initial inspection. This is aimed at reducing testing costs and turnaround time; thus, manufacturers are advised to make necessary preparations before embarking on food product certification processes.

d) In case initial inspection samples do not conform to the quality and safety requirements for food, the manufacturer will be advised to take corrective action on observed discrepancies. After taking corrective action measures, re-inspection and retesting of samples may be conducted before the issue of a license to use the Standards Mark of Quality.

e) Upon positive factory inspection and laboratory test results, TBS shall issue a license to use the Standards Mark of Quality for products certified against national standards or a certificate for products certified against other standards.

f) A license or certificate issued by TBS through the procedure specified in item e) above shall serve as an attestation of premise registration and product registration and confirmation of safety and quality of food. This is aimed at reducing annual licensing and/or certification costs and the piles of licenses and/or certificates at the manufacturer’s premises.

g) Concerning imported food products, TBS will recognize the registration of food products issued by TFDA and the certification of those products shall be done through a harmonized system, which observes safety and quality requirements for food products.

h) TBS will assume the responsibility for registering imported food products using a harmonized system, which observes safety and quality requirements for food products. Moreover, new registrations will be done for expiring registrations for imported food products.
i) TBS will proceed with safety and quality assurance of imported products through the existing certification schemes, i.e. Pre-Shipment Verification of Conformity to Standards (PVoC) Programme or Destination Inspection (DI).

j) To acquire the Certificate of Conformity under PVoC, the importer of food products is required to attach the registration certificate issued by TFDA (for registered products) or TBS registration certificate for products registered after the amendment of the Act.

k) For unregistered products, the importer is required to submit samples at TBS for assessment and registration before embarking on the importation process. Samples shall be accompanied by a formal request. For unregistered products entering the country, registration shall be done through a harmonized system for registration of imported food products that observes safety and quality requirements for the products.

l) Other quality and safety assurance measures in accordance with international standards namely ISO/IEC 17067, 17065, and 17020 shall be maintained through existing procedures that are revised from time to time to enhance their effectiveness. The measures will include market and factory surveillance to ensure conformity to systems requirements and to ensure that manufacturers and distributors of products abide by the safety and quality requirements for food and other products.

Requirements for food importation:

Applicants are granted import permits after complying with the following requirements:

i. Registration of the importer and food products to be imported. This is done by filling the online forms available at https://oas.tbs.go.tz/

ii. Application for importation by completing the online forms on the TBS imports and exports portal https://oas.tbs.go.tz/

iii. Inspection and approval of foods by the inspector at the point of entry before distribution onto the market.

iv. Regular laboratory analysis of foods to check for compliance;

v. Samples from suspect foods can be taken for laboratory analysis;

vi. The shelf life of non-perishable foods should be more than 6 months at the time it arrives at the official point of entry; and

vii. Foods determined to be non-compliant at the point of entry are returned to the country of origin at the expense of the importer or can be destroyed at the expense of the importer.

Tanzania’s food regulatory system is generally consistent with the Sanitary and Phytosanitary (SPS) agreement of the World Trade Organization (WTO) and other international treaties including CODEX, World Organization for Animal Health (OIE), and International Plant Protection Convention (IPPC).
The main regulations against which TBS evaluates U.S. exports to Tanzania are available at the [TBS website](#) and are listed below:

1. The Standards (Certification) Regulations, 2009
2. The Standards (Tested Products) Regulations, 2009
3. The Standards (Compulsory Batch Certification of Imports) Regulations, 2009
4. The Finance Act, 2020

Other laws that evaluate U.S. exports to Tanzania are:

1. The Plant Protection Act, 1997
2. The Plant Protection Regulations, 1998
3. The Plant Protection Act, 1997 Regulations Schedules 1-16
4. The Cereal and other Produce Act, 2009
5. The Seeds Act (No.1), 2003
8. The Protection of New Plant Varieties (Plant Breeders' Rights) Act, 2002
9. The Cereals and other Produce Regulations, 2011
11. Value Added Tax (General) Regulations, 2015
15. The Fisheries Act of 2003

**Section II: Labeling Requirements**

TBS regulates food labeling and has the task to evaluate and register prepackaged foods before approval for distribution and marketing in Tanzania. The evaluation includes the assessment of labeling information to ensure that it complies with the specifications of the TBS food labeling regulations and the Codex standard 1-1985. According to the TBS Food Labelling Regulations and the Codex General Standard for the Labelling of Pre-Packaged Foods (Codex Stan 1 -1985), the pre-packaged food labeling should include the name of the food, list of ingredients, net content, name, and address of the manufacturer and country of origin. Other information includes the batch /lot identification, date markings (manufacture and expiry dates), Quantitative Ingredient Declarations (QUID), storage conditions, nutrition information (composition), and instructions for use. All this information is essential to help consumers in making choices of food depending on preference, dietary restrictions, and other reasons. The GoT requires an English and/or Kiswahili label on all consumer food products.
Section III: Packaging and Container Regulations

The Tanzania Standard (TZS 538-1991) has defined ‘packaging’ as an art and the operations involved in ensuring the commodity is packed securely, including handling, storage, sale, and delivery. In Tanzania, the packaging technology considers the facts about the product nature and other characteristics, facts about the hazards to transport, and about packaging materials and forms, machinery. The major acceptable packaging materials for agricultural products are:

- Metal cans and metal ended composite containers;
- Glass bottles and jars;
- Molded, rigid, and semi-rigid plastic containers;
- Collapsible tubes are made in both metal and plastic;
- Folding and rigid paper board boxes and cartons;
- Molded paper containers; and

Flexible packaging such as papers, films [e.g. plastic films, including low-density polythene and medium and high-density polyethylene, polypropylene, cellulose (cellophane), aluminum foil, and cloth or vegetable fibers (cotton, jute, linen, sisal, and coconut)] from any country.

Section IV: Food Additive Regulations

Food additives and the regulation thereof are an important variable when considering a country’s openness to trade within the context of protecting the health of its population. Nevertheless, not all developing countries can effectively regulate and monitor additives in food.

TBS regulates food additives through Section 130 of the Standards Act No. 2 of 2009. Where there are no specific GoT guidelines, TBS follows the CODEX approved food additives as references to regulating food additives. Tanzania has both positive and negative lists for food additives. The lists are not yet available online but are available by request from the regional or national TBS offices. The GoT restricts the use of food additives in baby food. Where an additive is not listed in GoT regulations, TBS relies on and requires that the PVoC agent relies on the CODEX list.

Section V: Pesticide and Other Contaminants

The Tropical Pesticides Research Institute (TPRI) Act, 1979 mandates the pesticide research institute to regulate the importation, exportation, manufacture, distribution, and use of pesticides in Tanzania. TPRI is also in charge of pesticide registration and maintains a list of registered products, restricted and banned pesticides according to the Plant Protection Act (No 13) of 1997 and the Plant Protection Regulations of 1999. TPRI refers to CODEX standards for tolerance levels.

Other government institutions enforcing pesticide/contaminant regulations include:

- TMDA monitors and analyzes pesticide residues in their accredited analytical chemistry laboratory;
• Tanzania Bureau of Standards (TBS) sets the standards and monitors compliance;
• Tanzania Veterinary Services (TVS) and Tanzania Veterinary Laboratory Agency (TVLA) checks on pesticide residues in animal products, feed, and animal health drugs; and
• Tanzania Atomic Energy Commission (TAEC) checks on the maximum residue limit to food.

**Section VI: Other Certification and Testing Requirements**

TBS is responsible for all matters concerning the importation and inspection of imported food products. To obtain a Food Importer Registration Certificate (FIRC), imported products must satisfy the Tanzanian import requirements as evaluated by TBS. The FIRC provided by the Director-General of the TBS is valid for one year. A registered Food Importer shall be required to apply for an import permit by filling in prescribed forms as stipulated under Schedule III and Schedule IV for registrable and non-registrable foods respectively. Application for import permit should be accompanied by the following documents:

a) Proforma invoice from the supplier;
b) Certificate of analysis from the manufacturer of the exporting country;
c) Health certificate from the competent regulatory body of the exporting country;
d) Phytosanitary certificate (in case of importation of unprocessed cereal and plant origin products);
e) Radiation free certificate, where applicable;
f) Zoo sanitary certificate in case of non-processed foods of animal origin;
g) Certificates from relevant bodies for specific food products (e.g. Sugar Board, Dairy Board);
h) Bill of lading/Airway bill;
i) Certificate of origin; and
j) A copy of previous import permits shows that the consignment was inspected at the port of entry

Before the application for importation of non-registrable products. Pre-shipment samples for an analysis whose cost will be incurred by the importer as prescribed in the Charges Regulations, 2011 shall be submitted. Additional information is available on the Tanzania Bureau of Standards website.

**Section VII: Other Specific Standards**

TBS implements a product conformity assessment for the control of certain categories of imported consumer goods. Imported goods under the program require a Certificate of Conformity (CoC). TBS has appointed two inspection companies, SGS and Bureau Veritas to conduct the PVoC standards program.
Pre-shipment Verification of Conformity (PVoC)

PVoC is a conformity assessment procedure used to verify that products to be imported into Tanzania conform with applicable national standards before shipment. It is a conformity assessment and verification procedure for specific goods in exporting countries. It is provided for by section 4(1) (s) of the Standards Act No. 2 of 2009. Before shipping to Tanzania, all consignments subject to PVoC must obtain the mandatory custom clearance documents and CoC without which the commodities arriving at Tanzanian Ports will be rejected or fined.

The PVoC is carried out by authorized third-party agencies, consisting of physical inspection with a combination of laboratory testing, documentary review, and factory audits, where necessary.

Key Benefits

- Protects consumers’ health, safety, and security.
- Blocks unfair competition from substandard imports.
- Facilitates customs clearance.
- Eliminates destruction or re-exporting costs for substandard goods.
- Prevents Tanzania from being a dumping ground for substandard goods.

Section VIII: Copyright and/or Trademark Laws

In Tanzania, Intellectual Property Rights (IPR) were introduced by the colonial administration in 1922 through Chapter 217 of the Patent Legislation and the introduction of Trademarks and 1924 through Chapter 218 of the Copyright Legislation. After independence, there were no significant changes to the IPR legal system until 1966, when the Copyright Ordinance Cap. Copyright Act No. 61 of 1966 repealed Chapter 218. The new Copyright Legislation was enacted in 1999. It is the current Copyright Legislation in force, but it is poorly enforced. Exporters must be aware that IPR protection can be difficult–to–impossible.

Section IX: Import Procedures

‘Import’ means goods and services brought to Tanzania from a foreign country. Import procedures must be followed to clear goods from Customs control as per the East Africa Community Customs Management Act (EACCMA)2004.

Imports to Tanzania are subjected to different stages whereby the importer is advised to make declarations through his appointed Clearing and Forwarding Agent by lodging documents at least seven days before the arrival of the vessel.

Importation procedures:

- The importer is required to appoint a Licensed Clearing and Forwarding Agent (CFA) to clear goods.
- The documentation process is done online through Tanzania Customs Integrated System (TANCIS), Tanzania Bureau of Standards Online Operating System (TBS-OAS) and can be completed before the arrival of the goods; and
Customs agents/importers are urged to complete a declaration and self-assessment through TANCIS, TBS-OAS, and attach with other relevant import/supporting documents at least 7 days before the arrival of the goods.

Import documents include:

- Final invoice;
- Agent’s Authorization Letter from the importer;
- Import permits from TBS etc.;
- Exemption documents (If applicable);
- Packing list; and
- Transport documents i.e. Bill of Lading/Airway Bill/Road Consignment note.

Note: TRA rejects illegible and insufficient descriptions through Integrated Query System (IQS), which is available in TANCIS. Additional information is available at the Tanzania Revenue Authority website or Tanzania National Business Portal.

Section X: Trade Facilitation

Tanzania is the latest country to ratify the Trade Facilitation Agreement (TFA) in the East African Community (EAC). Tanzania ratified the TFA on 8 April 2020. Trade facilitation measures that will be implemented by Tanzania based on the TFA will help the country to streamline and simplify the technical and legal procedures for products entering and leaving the country to be traded internationally. The excellent thing about trade facilitation is that it covers a broader range of procedures such as electronic exchange of data about a shipment, simplification, and harmonization of trade documents and renders the possibility to appeal administrative decisions by border agencies.

In the efforts to simplify goods clearance and reduce trade costs the Government of Tanzania has adopted numerous Information and Communication Technology (ICT) systems for simplifying goods clearance. The systems have improved efficiency in clearance procedures by:

- expediting release time,
- uniform application of customs law,
- effective implementation of risk management,
- efficient revenue collection,
- effective data analysis and efficient production of trade statistics.

These ICT systems have contributed a lot, for instance, by reducing the time for clearance and release. Electronic filing of customs documents has been introduced, document processing has been centralized, and the level of transparency has generally increased. Electronic Cargo Tracking System is also in use in Tanzania to control the movement of high-risk goods by sending either controlled or real-time monitoring of goods on transit. The system also links in other stakeholders like shipping lines and Tanzania Ports Authority to speed up the goods
clearing process. Banks have also been linked up to facilitate quick payment of customs fees and duties.

Due to the ratification of TFA, the minimum average release time of goods is 18 days and the maximum is 29 days. The estimated minimum cost of the procedure is TZS 1,080,000.2 + USD 699.

Average Release Time of Goods:

**Table 1: Average release time of goods:**

<table>
<thead>
<tr>
<th></th>
<th>Minimum (days)</th>
<th>Maximum (days)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total time (sum):</td>
<td>18 days</td>
<td>29 days</td>
</tr>
<tr>
<td>of which:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Waiting time in queue (sum):</td>
<td>40 minutes</td>
<td>6 hours and 25 minutes</td>
</tr>
<tr>
<td>Attention at counter:</td>
<td>6 hours</td>
<td>1 day</td>
</tr>
<tr>
<td>Waiting time until next step (sum):</td>
<td>17 days</td>
<td>27 days</td>
</tr>
</tbody>
</table>

Estimated Cost of Procedures:

Total Estimated minimum cost of the procedure: **TZS 1,080,000.2 + USD 699**

i. TZS 600,000 (Registration fee for meat and meat products)

ii. TZS 200,000 (Food registration fee for supermarket and tourist hotels large scale)

iii. TZS 150,000 (Physical verification fee)

iv. TZS 100,000 (Inspection fee)

v. TZS 30,000 (Service fee)

vi. USD 240 (Handling fee for a 20ft container)

vii. USD 160 (Handling fee for a 20ft container)

viii. USD 100 (Handling fee for a 20ft container)

ix. USD 80 (Handling fee for 20ft container)

x. USD 50 (Documentation fee-estimate)

xi. USD 45 (Delivery order fee-estimate)

xii. 18 % Custom value-added tax VAT

xiii. USD 18 (Shipping service fee-estimate)

xiv. USD 6 (Custom value Corridor levy)

xv. 3 % Cost, Insurance and Freight or Custom Value Clearing agent fees-estimate

xvi. 1.6 % goods-value for domestic imported products

xvii. 1.5 % Free On Board (FOB) Railway Development Levy RDL

xviii. 0.6 % Custom value Custom Processing Charge CPC

xix. TZS 0.2 (goods-value Batch certification fee of Cost and Freight)
Advance Rulings:
Tanzania has an informal procedure for issuing advance rulings on customs classification matters. Advance rulings are issued by letter upon request by importers, and there is no central database or disclosure of them to the public. At present, it is not possible to perform a search or identify the number in existence. Tanzania may also issue advance rulings on origin matters.

Section 3 of the Tax Administration Act, 2015 (‘TAA 2015’) defines a private ruling as “a decision by the Commissioner-General on tax issues raised by a person.” Before entering into or carrying out a transaction, the taxpayer makes a written request to the Commissioner-General for a private ruling regarding the interpretation or application of a provision or provisions of the relevant tax law/s to a specific contemplated transaction. This is premised on the belief that the Commissioner General is au fait with the tax laws administered and enforced by the TRA and he has the knowledge, skills, and understanding of the laws that a taxpayer can rely on the private ruling. The ruling binds the Commissioner-General to the transaction for which it is issued and when the conditions stipulated under section 11(4)(a) –(c) of the TAA 2015 are met. Typically, a private tax ruling is personal to the taxpayer to whom it is issued. It cannot bind the Commissioner-General as against other taxpayers, even if the same business transaction is contemplated (section 11(4)).

This provision appears to be completely contradictory to section 9(1) of the TAA 2015 on the issuance of practice notes “to ensure consistency in the administration of tax laws and to provide guidance to persons affected by such laws.” The Commissioner-General may refuse an application for a private ruling (section 12(1)), however, the reasons for such refusal must be notified to the taxpayer (section 12(2)). The reasons may include the existence of a tax decision affecting the transaction which is the subject matter of the private ruling request; the existence of a practice note that adequately covers the transaction; or the failure to provide sufficient information to make the ruling. Other reasons may be that the application for the private ruling is frivolous or vexatious (in other words, that the application is very noticeably groundless and faulty that it cannot possibly succeed); or the existence or pendency of an investigation of the applicant’s tax affairs concerning the transaction.

Section 51(1) of the TAA 2015 provides that “a person who is aggrieved by a tax decision made by the Commissioner-General, may object the decision....” This raises the question of whether the refusal to issue a private ruling constitutes a tax decision within the meaning of section 50 of the TAA 2015? Subsection 1 of that provision reads: “The Commissioner-General may, subject to subsection (2), make any tax decision including assessment or other decision or omission on a matter left to the discretion, judgment, direction, opinion, approval, consent, satisfaction or determination of the Commissioner-General under a tax law that directly affects a person.” Therefore, a tax decision may include a refusal to issue a private ruling. If that be the case, an applicant may file an objection against the refusal under section 51 of the TAA 2015 and, if aggrieved by the objection decision, the applicant may appeal to the Tax Revenue Appeals Board per the relevant tax dispute adjudication provisions of the law. Under section 14(1) of the TAA 2015, “The Commissioner-General may, by notice in writing, revoke a private ruling, in whole or in part.”

Additional information on trade facilitation can be found in Tanzania National Business Portal
Appendix I. Government Regulatory Agency Contacts:

**Tanzania Bureau of Standards (TBS)**
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