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“SHERIA NA KANUNI
**TRADING ACROSS BORDERS:
IMPLICATIONS & POLICY
RECOMMENDATIONS IN
TANZANIA
2022**



**LIBERTY
SPARKS**

For a Freer & Prosperous Society
(THINK TANK)



ATLAS
NETWORK

WORKING GROUP MEMBERS



**LIBERTY
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For a Freer & Prosperous Society



Tanganyika
Law Society



Cti Confederation of
Tanzania Industries



Tanzania Truck Owners Association



Zanzibar
National
Chamber of
Commerce

ABBREVIATIONS

AI	Association of Industries
CTI	Confederation of Tanzanian Industry
COVID19	Corona Virus 2019
DB	Doing Business
EAC	East African Community
EDI	Electronic Data Interchange
ETI	Enabling Trade Index
EODB	Ease of Doing Business
GVCs	Global Value Chains
HS	Harmonized System
ISORA	International Survey on Revenue Administration
IEG	Independent Evaluation Group
ITC	International Trade Center
LDCs	Least Developing Countries
LPI	Logistics Performance Index
MOU	Memorandum of Understanding
OECD	Organization for Economic Co-operation and Development
RA-FIT	Revenue Administration Fiscal Information Tool
SSA	Sub Saharan Africa
TAFFA	Tanzania Freight Forwarders Association
TASAC	Tanzania Shipping Agencies Corporation
TCCIA	Tanzania Chamber of Commerce, Industry and Agriculture
TPA	Tanzania Port Authority
TPSF	Tanzania Private Sector Foundation
TRA	Tanzania Revenue Authority
ANTRADE	Tanzania Trade Development Authority
TFIs	Trade Facilitation Indicators
USA	United State of America
USD	United States Dollar
VAT	Value Added Tax
WB	World Bank
WTO	World Trade Organization

EXECUTIVE SUMMARY

Introduction

The study reviewed the World Bank Report to identify gaps and recommend the policy reforms for trading across borders and improving the ease of doing business in Tanzania. For the accomplishment of the assignment, the four terms of reference were given. The first one was to review a World Bank paper on "Ease of Doing Business in Tanzania 2020" coupled with reviewing other local and international publications on the same subject in accordance to identify gaps. Thirdly, it was to recommend the trading across border policy reforms to be incorporated into policy formulation processes in Tanzania. Lastly, one was to produce a high-level policy paper to be presented to policymakers.

Trading across borders, in general, refers to the flow of goods and services across the international borders between jurisdictions. It is a normal legal trade that flows through standard export/import frameworks of nations. Specifically, cross-border trade refers to the concentration of trade in areas where crossing country borders is relatively easier and where products are significantly cheaper on one side of the border compared to another, often because of significant variations in taxation levels on goods and services and unit costs. Sometimes, cross-border trade is defined as the transactions in goods and services between residents of a certain country and another country's residents. Services include transport, travel, communications services, insurance, credit, computer and information services. In most cases, cross-border trade is dominated by informal operations since the trading is conducted by vulnerable, small, and unregistered traders. Typically, it is proximity trade involving the move of produce between markets close to national borders.



Since international trade requires countries to be competitive, it is crucial to understand what makes an economy internationally competitive. The World Economic Forum (2016) defines competitiveness as the institutions, policies, and factors that determine a country's level of productivity that in turns impact the well-being of its people. Competitiveness is evaluated by comparing how different countries handle identical production processes, in terms of the unit labor costs. It can also be evaluated in terms of how countries put in place measures and setting environments for the business sector to thrive. Thus competitiveness is about how efficient countries are in comparison with one another in their business sectors. In the trading environment, the doing business index, promoted by the World Bank, is considered a reference on such matters by policymakers and investors from around the world.

In the 2019 edition of the index, Tanzania ranked 141 among the 190 surveyed economies. Despite efforts to modernize its foreign trade, the country has not managed to improve its ranking over the last few years. The country is still ranked low and marked the slower improvement in the ease of doing business compared to other countries. Without misinterpreting, the country has given more priority to the private sector agenda through various organizations and has undergone several policy reforms. However, there is still a need to undergo further policy reviews due to complexities in various aspects when it comes to doing business in Tanzania in which trading across borders, paying taxes, starting a business, dealing with permits, and registering properties are the topmost difficult matters to deal with in Tanzania. Was the world moving faster than Tanzania or was the information used by Tanzania "noisy"? The Liberty Sparks seeks an answer. That's why Liberty Sparks requires reviewing the recent World Bank report on trading across borders in Tanzania so that policy recommendations can be drawn to ease out the business environment by identifying gaps and drawing suggestions to the policymakers.

Approach and Methodology

To achieve the study objectives, the study used a mixed approach (quantitative and qualitative) based on desktop research. The desktop research is also supported by International Trade Center (ITC) Tools (i.e. Trade Map and Market Access). In particular, the study reviewed the recent World Bank Report, particularly on the issue of ease of doing business as well as other reports on cross-border trade. Ease of doing business of the years 2015, 2016, and 2017 was among the reviewed document to see the relevance of the elements that support the start and ease of doing business in Tanzania. To consolidate the process of starting and easing the business environment in Tanzania, the study therefore utilized secondary data and information by reviewing the current and past studies and reports on trading across borders. The collected data were analyzed using different analytical tools and stakeholders' analysis instruments.



The study reviewed the recent World Bank Report, particularly on the issue of ease of doing business as well as other reports on cross-border trade

Doing Business in Tanzania

The majority of East African economies are yet to make significant reforms to create an easier environment for doing business. Only Rwanda and Kenya made outstanding improvements in the ease of doing business in the region in both 2019 and 2020 (DB, 2020). In 2020, Rwanda remained the easiest place to conduct business ranking number 38 (with EODB 76.5) though it experienced a drop from the position of 29 in the previous year of 2019. The two countries, which rank second and third after Rwanda in EAC were Kenya (ranked 56) and Uganda ranked 116) respectively. Ease of paying and filing taxes by establishing online platforms and dealing with construction permits by eliminating license fees in the case of Kenya and introducing risk-based inspections in Rwanda, remain to be reasons that make these two countries ahead in the EAC region. Tanzania improved and ranked number 141 in 2020 compared to the position of 144 in the year 2019. However, for two consecutive years, South Sudan is lagging with the same rank of 185, see Table 1.

Table 1: EAC Position in Doing Business Report

COUNTRIES	2019		2020	
BURUNDI	RANK	EODB	RANK	EODB
BURUNDI	168	47.41	166	46.4
KENYA	61	70.31	56	73.2
RWANDA	29	77.88	38	76.5
SOUTH SUDAN	185	35.34	185	34.6
TANZANIA	144	53.63	141	54.5
UGANDA	127	57.06	116	60
OECD High Income		78.2		78.4

Source: DB, 2020 & DB 2019



Trading Across Borders

Trading across borders is one of the areas covered by the World Bank Group's Ease of Doing Business Report. It provides an independent measurement of border regulations affecting business operations. The indicators produced by trading across borders initiate some functions and are used as a benchmarking tool to measure the performance of border services across economies. It should be noted that cross-border trade covers the trade facilitation efforts in each economy (Okazaki, 2018). Economies with the most efficient trading environments share common features. In most cases, they allow traders to exchange information with customs and other control agencies electronically. To some extent, seaports and land borders are the two types of borders that allow the movement of goods across countries. Always, the handling of the shipment can change substantially depending on the type of border, efficiency, and cost-effectiveness. Observing the export border type by considering the time to export (border compliance - hours) in EAC, at least Kenya takes only 16 hours for border compliance. The situation is shocking in South Sudan as it takes 146 hours. On average, the EAC region experienced far more time (72.6 hours) for border compliance compared to 12.7 hours in OECD countries. Again, while it takes an average of 149.2 hours in EAC for border compliance on the importation, OECD countries take only 8.5 hours. The description of other indicators is depicted in Table 2.

Table 2: EAC Performing Economies by Border Type

	Burundi	Kenya	Rwanda	S/Sudan	Tanzania	Uganda	OECD
Trading across borders	47.3	67.4	75.0	26.2	20.2	66.7	94.3
Export border type	land	land	land	land	port	land	
Time to export: Border compliance (hours)	59	16	83	146	96	59	12.7
Cost to export: Border compliance (USD)	109	143	183	763	1175	209	136.8
Time to export: Documentary compliance (hours)	120	19	30	192	96	24	2.3
Cost to export: Documentary compliance (USD)	150	191	110	194	275	102	33.4
Import border type	land	port	land	land	port	land	
Time to import: Border compliance (hours)	154	194	74	179	402	145	8.5
Cost to import: Border compliance (USD)	444	833	282	781	1350	447	98.1
Time to import: Documentary compliance (hours)	180	60	48	360	240	96	3.4
Cost to import: Documentary compliance (USD)	1025	115	121	350	375	296	23.5
Trading across Borders rank	169	117	88	180	182	121	26

Components of Trading across Border

Cross-border trade measures the time and cost (see Table 3) associated with two different sets of procedures and formalities; border compliance and documentary compliance for importing or exporting a shipment of goods. Also, trading across borders consists of different indicators:

Table 3: Components of Trading across Borders

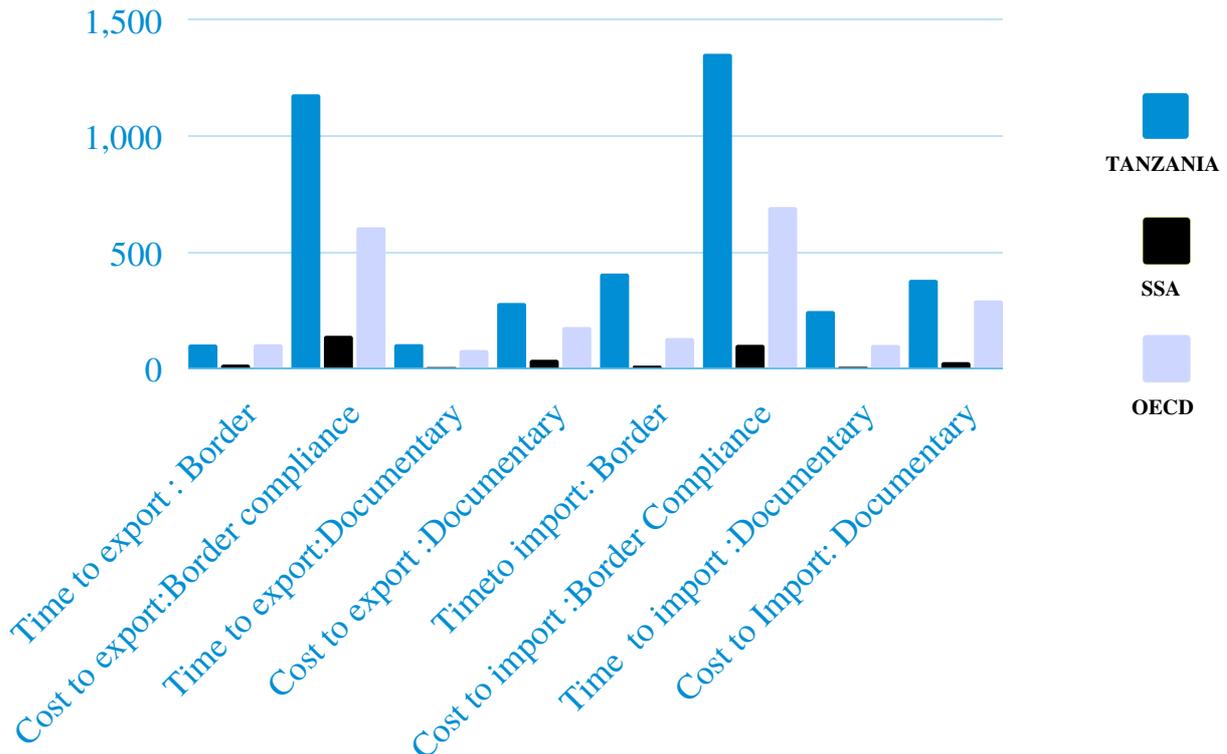
Components	Descriptions
Time to export	Time for documentary compliance and border compliance when exporting the product of comparative advantages
Cost to export	Cost for documentary compliance and border compliance when exporting the product of comparative advantages
Time to import	Time for documentary compliance and border compliance when importing products
Cost to import	Cost for documentary compliance and border compliance when importing products

Source: DB 2016 & Okazaki, 2018

Trading Across Borders in Tanzania

This measures the time and cost associated with the logistical process of exporting and importing goods. It measures the time and cost (excluding tariffs) associated with three sets of procedures; documentary compliance, border compliance, and domestic transport within the overall process of exporting or importing a shipment of goods. However, these procedures measure different aspects. The indicator responsible for this measure for Tanzania is indicated in Figure 1.

Figure 1: Indicators for Trading Across Borders in Tanzania



Source: DB, 2020

Documentary Compliance

Documentary compliance captures the time and cost associated with compliance with the documentary requirements of all government agencies in the country of origin, the destination economy, and any transit economies. The aim is to measure the total burden of preparing that will enable the completion of the international trade for the product and partner countries that is:

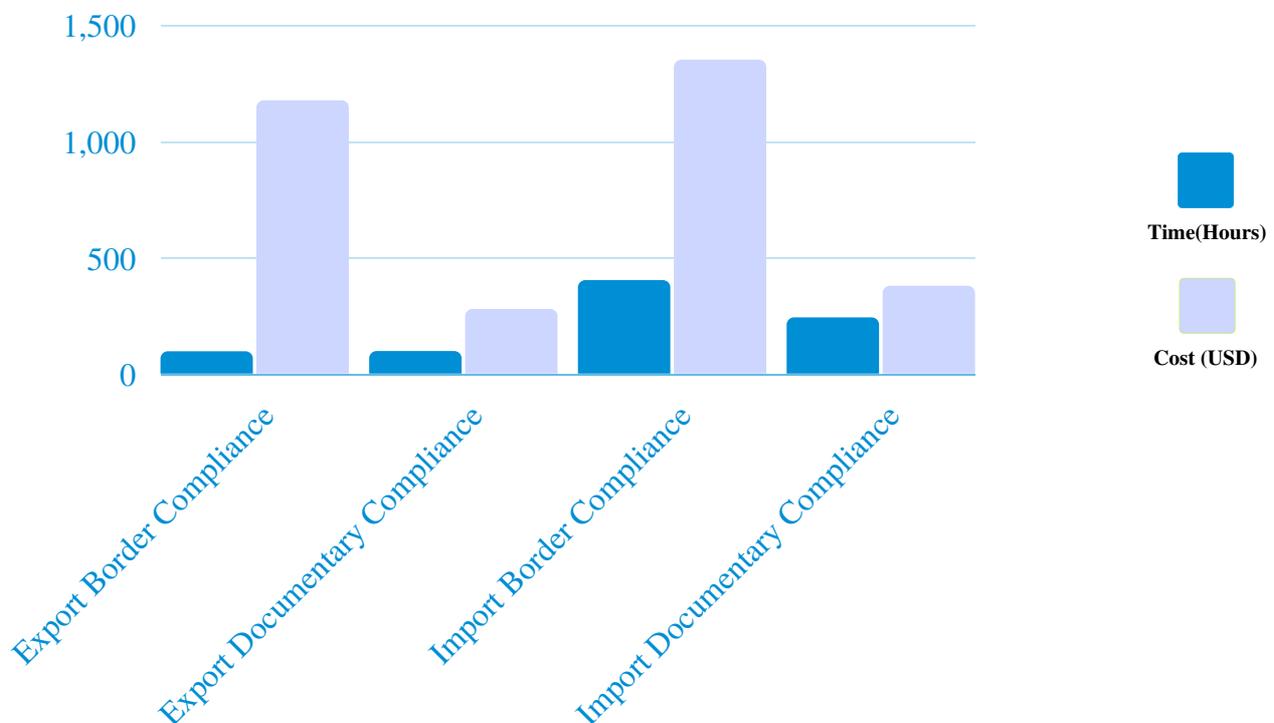
- Obtaining, preparing, and submitting documents during transport, clearance, inspections, and port or border handling in the origin economy.
- Obtaining, preparing, and submitting documents required by the destination economy and any transit economies .
- Covers all documents required by law and in practice, including electronic submissions of information .

Border Compliance

Border compliance captures the time and cost associated with compliance with the economy's customs regulations and with regulations relating to other inspections that are mandatory for the shipment to cross the economy's border, as well as the time and cost for handling that takes place at its port or border. The time and cost for this segment include time and cost for customs clearance and inspection procedures conducted by other government agencies. In particular, these are the issues:

- Customs clearance and inspections,
- Inspections by other agencies (if applied to more than 20% of shipments),
- Handling and inspections that take place at the economy's port or border.

Figure 2: Trading Across Borders in Tanzania – Time and Cost



Source: DB, 2020

Domestic Transport

This among others includes; loading or unloading of the shipment at the warehouse or port/border, transport between the warehouse and port/border traffic delays, and road police checks while shipment is en route. Regarding Table 4, it takes one (1) hour for border compliance on export for the best countries like Austria and Belgium, while taking 96 hours to do the same in Tanzania. However, for OECD countries, it takes an average of 12.7 hours for the same activity. Even for documentary compliance, it's more than 45 times the number of hours as compared to OECD countries. The same comparisons can be depicted in Table 4

Table 4: Indicators of Economies with Best and Worst Regulatory Performance

Topic	Trading across borders	Regulatory Performance					
		Best countries	Best	Tanzania	Worst	SSA	OECD
Time to export	Border compliance (hrs)	Austria, Belgium	1	96	160	97.1	12.7
	Documentary compliance (hrs)	Canada, Poland	1	96	170	71.9	2.3
Cost to export	Border compliance (US\$)	France, Netherlands	0	1175	1,060	603.1	136.8
	Documentary compliance (US\$)	Hungary, Norway	0	275	400	172.5	33.4
Time to import	Border compliance (hrs)	Estonia, France	1	402	280	126.2	8.5
	Documentary compliance (hrs)	S/Korea, Latvia	1	240	240	96.1	3.4
Cost to import	Border compliance (US\$)	Belgium, Denmark	0	1350	1,200	690.6	98.1
	Documentary compliance (US\$)	Iceland, Latvia, UK	0	375	700	287.2	23.5

Source: DB database, 2020

Observation from other Literature and Working group on Trade across Borders.

01

Barriers to trade across border lead to an increase of the size of domestic trade in small countries as compared to large countries. Countries may export the goods they produce or sell them domestically. Therefore, border barriers only affect international trade, thus there is a need for reducing the relative barrier of domestic trade

02

Trade across borders not only increase the brand awareness of the products but rather cherish the brand name of the country.

03

Trade across borders trade brings in and out different varieties of a particular product from different destinations. This gives consumers a wider range of choices which will not only improve their quality of life but as a whole it will help the growth of the country.

04

Trade across borders could help generate more employment through the establishment of newer industries to cater to the demands of various countries. This will help countries to bring down their unemployment rates.

05

Trade across borders fosters peace, kindness, and mutual understanding among nations. Thus, economic interdependence of countries often leads to close cultural relationship and thus avoid conflict between them.

06

Cross borders trade enables a country to consume things which either cannot be produced within its borders or production may cost very high. Therefore it becomes cost cheaper to import from other countries through trade across borders.

Recommendations

01: Streamline and Simplify

Streamline and simplify all export and import procedures at the ports to reflect the automated and online processes to reduce time and cost for Border Compliance, Documentary Compliance, and Port Handling services

02: Technical Assistance

Provide technical assistance to General Register Authority-Customs to conduct and institute Cargo Time Release Studies to identify and quantify bottlenecks for Border and Documentary compliance as well as port handling services for both import and export in Tanzania

03: Training and Orientation

Organize training and orientation program on simplified and streamlined procedures and processes for TRA Customs Staff, Port Handling Staff, and Other Government agencies Staff at the Ports.

04: Training and Sensitization

Training and sensitization Programs for members of Tanzania Shippers Authority(TASAC), Freight Forwarders, Clearing Agents, and other Associations (TATOA,TAFFA ,TCI ,TPSF,TCCIA etc) on the simplified and streamlined port procedures. The training and sensitization messages should include the provision of the detailed commercial descriptions of goods, including Harmonized System (HS) classification code by which duty/tax rates are determined and the advantage of starting the pre-shipment processes earlier to reduce time and cost.

05: Periodic Communications

Organize periodic communications and public education programs for trade facilitation and reforms at the ports.

06: Process Flow Audit

There is a need for a process flow audit to reveal the time associated with each of the steps/procedures within the port processing system to enable targeted reforms.

07: Track and Document the Turn-Around Time

There is a need to track and document the turn-around time on a quarterly basis to inform decisions in regard to eliminating redundancies or delays at the port for import and export. This should be an integral part of the M&E regime at the port for both TRA ,MITI, MLF, GEPG AND TESWS.

08: Monitoring and Data Gathering

A monitoring and data gathering system should be instituted and integrated into the Port and borders Management regime to primarily recording traffic, and time associated with the various transactions executed by different Agencies at the portl and borders.

09: Bilateral Agreement

Existing bilateral agreements should be made public for business sector to take advantage of opportunities.

10: Building Capacity and Sensitizing

Improve efficiency by building capacity and sensitizing key actors in the import-export ecosystem. This should include but not be limited to key institutions such as the Association of Industries (AI), Freight Forwarders, Trader/Exporter Associations, i.e TPSF,TATOA, TAFFA etc

12: Reduce the Fees and other Complications.

There is a need for TBS to reduce the fees and other complications. Also, TBS should not be involved if the product in question already has a SADC standards certification.

13: Improving the Import Regime should be Extended to the Export

Initiatives that focused on improving the import regime should be extended to the export procedures.

(A) TRA Customs Division: Streamlining and Simplifying(Border Post) TRA - Customs Clearance and Inspections by carrying out the following activities.

01

Recruit short time Consultants for TRA - Customs to conduct and institute Cargo Time Release Study to identify and quantify bottlenecks for Border and Documentary compliance and port handling services for import and export in Tanzania

02

Technical Assistance for further streamlining and simplification of procedures of TRA-Customs

03

Training and orientations on simplified and streamlined procedures for TRA - Customs Staff

1. Consultants/Facilitators sponsored to carried out a 3-day training and orientation Workshop
 2. Conference facilities procured for conducting training workshops for Customs
 3. Preparation and provision of training materials for Customs
 4. Preparation of Standard Operational Procedures (SOP) on simplified and streamlined processes for Customs for sustainability
-

04

Communications and Public Education Programs on Improvements by TRA-Customs for Trade Facilitation

(B) Tanzania Ports and Harbor Authority: Streamlining and Simplifying Tanzania Ports and Harbour Authority's Handling Procedures by carrying out the following activities:

01

Technical Assistance for further streamlining and simplification of procedures for Port Handling

02

Training and orientations on simplified and streamlined procedures for Handling Staff of ports and harbour

1. Consultants/Facilitators sponsored to carry out a 3-day training and orientation Workshop
 2. 3-Day Conference facilities procured for conducting training workshops for Handling Staff of Tanzania Ports and Harbour Authority
 3. Preparation and provision of training materials for Handling Staff of Tanzania Ports and Harbour Authority
 4. Preparation of Standard Operational Procedures (SOP) on simplified and streamlined processes for Handling Staff of Tanzania Ports and Harbour Authority for sustainability
-

03

Communications and Public Education Programmes on Improvements by TESWS for Trade Facilitation

(C) TESWS,TANCIS: To streamlining and Simplifying Clearance and Inspections by Other agencies(TMDA,TRA,Port authority,GCLA,TBS, TFRA, W&M and MLF) as follows

01

Technical Assistance for further streamlining and simplification of procedures of TESWS,TANCIS and GEPG at the Port

02

Training and orientations on simplified and streamlined procedures for Staff of TMDA,TRA,Port authority,GCLA,TBS, TFRA, W&M and ML at the Ports

- 1.Resource Persons from TESWS,TANCIS and TASAC to carry out training workshops
 - 2.Secure conference facilities for conducting training workshops for Other agencies's Staff at the Ports
 - 3.Preparation and provision of training materials for Other agencies' Staff at the Ports
 - 4.Preparation of Standard Operational Procedures (SOP) on simplified and streamlined processes for agencies connected to TESWS ,TANCIS and other Staff at the Ports for sustainability
-

03

Communications and Public Education Programs on Improvements by other agencies at Port for Trade Facilitation

(D) Training and Sensitization by TRA-Customs, TASAC, TBS, TFDA,GCLA,TAEC,TFRA,TPA and LATRA

01

Training and sensitization Programs for members of Tanzania Shippers Authority, Freight Forwarders, Clearing Agents, and other Associations ()

- 1.Consultants/Facilitators fees for conducting training/sensitization workshops for the Private Sector
- 2.Conference facilities for conducting training/sensitization workshops for the Private Sector

Recommendations in Matrix

Issue	Challenge	Recommendation Option	Actors
Current, everything is done manually, from one system to another.	The customer is receiving documents and uploading them to TANSIS(TRA) and other institutions' systems manually and the system is not communicating directly to the customer. The procedures might take 5 to 10 days	Streamline and simplify all export and import procedures at the ports to reflect the automated and online processes to reduce time and cost for Border Compliance, Documentary Compliance, and Port Handling services	TPA, TANTRA DE,TRA, TANSIS, MIT,NE MC
System feedback	After receiving the receipt, the agent is currently required to download and control the number, then upload it to TBS and other systems for inspection. If the system failed then agent is required to go physically.	Provide technical assistance to General Register Authority-Customs to conduct and institute Cargo Time Release Studies to identify and quantify bottlenecks for Border and Documentary compliance as well as port handling services for both import and export in Tanzania	-MFP, TRA, TBS
Creation of files.	Current agent is required to create a file and upload other documents to the system such as TRA, TPA	Organize training and orientation program on simplified and streamlined procedures and processes for TRA Customs Staff, Port Handling Staff, and Other Government agencies Staff at the Ports	- MFP, TRA, TPA, TANTRA DE, MIT

	Challenge	Policy Option	Actors
Miscommunication among actors.	Currently, there are major reforms that the Tanzanian Ports Authority has made (TPA), which both the private sector and government have no awareness on. Again there is miscommunication and the language used in most documents is not friendly to local citizens.	<p>Training and sensitization Programs for</p> <p>members of Tanzania Shippers Authority(TASAC), Freight Forwarders, Clearing Agents, and other Associations (TATO,TAFFA ,CTI ,TPSF,TCCIA etc) on the simplified and streamlined port. The Training and sensitization messages should include the provision of the detailed commercial descriptions of goods, including Harmonized System (HS) classification code by which duty/tax rates are determined and the advantage of starting the pre-shipment processes earlier to reduce time and cost. Also, all documents should be available in both Swahili and English.</p>	TASAC,T ATOA,TA FFA,CTI,T CCIA,TW CC,TPA, TRA- Customs, TBS, TFDA,TA EC,TFRA and LATRA
Trainings	Current trainings are done general and not Specific to sector.	Organize periodic communications and public education programs for trade facilitation and reforms at the ports.	- MFP,MIT, TRA,TPA TANSIS
Clearing Period	Currently, no clear reference reveals the exact duration of each step/procedure within the port processing system. This results in investors failing to predict the exact consignment clearing period.	There is a need for a process flow audit to reveal the time associated with each of the steps/procedures within the port processing system to enable targeted reforms.	TPA,TAN TRADE,M IT

	Challenge	Policy Option	Actors
Delay at the port.	Currently, there are delays at the port resulting in high demurrage costs incurred by the investors, thus making them not competitive.	There is a need to track and document the turn-around time on a quarterly basis to inform decisions in regard to eliminating redundancies or delays at the port for import and export. This should be an integral part of the M&E regime at the port for both TRA ,MITI, MLF, GEPG AND TESWS. A monitoring and data gathering system should be instituted and integrated into the Port and borders Management regime to primarily recording traffic, and time associated with the various transactions executed by different Agencies at the portl and borders.	TRA,MITI, MLF,GEP G,TESWS, TANTRA DE,TPA,C USTOMS
Opportunities on International Market.	Currently, there is a lack of awareness by the investors in Tanzania on the knowledge and opportunities associated with international markets.	Improve efficiency by building capacity and sensitizing key actors in the import-export ecosystem. This should include but not limited to key institutions such as the Association of Industries (AI), Freight Forwarders, Trader/Exporter Associations, i.e TPSF,TATOA, TAFFA etc	AI,FF,TAT OA,TAFF A,NBC,MI T
Standards Certification Cost	Current the cost depend on type of product and the cost varies from one item to another	There is a need for TBS to reduce the fees and other complications. Also, TBS should not be involved if the product in question already has a SADC standards certification.	MIT,MFP, TBS

	Challenge	Policy Option	Actors
Duplications of VAT	Current there is duplication of VAT on each payment start from shipping line,TBS,TRA and others depend on they type of produce	VAT International transport service and other export-related services should be zero-rated such as Transportation of export commodities, Stuffing into containers, Transportation of full containers, Wharfage and handling charges of export commodities, Bill of lading fees. ALL above charges are zero-rated in EAC Countries	TRA,MIT ,MFP
Unfamiliarity of Bilateral Agreements.	Currently, these bilateral agreements are not familiar to the general public, most of these agreements are known by the few government experts who participated in the negotiation process.	Existing bilateral agreement should be made public for business sector to take advantage of opportunities.	MIT,TAN TRADE, MFP
Cumbersome Procedures existence.	Currently, there is huge effort in improving the importation while export procedures are still cumbersome.	Initiatives that focused on improving the import regime should be extended to the export procedures.	TPA,MIT, MFP,NB C,

Trading Across Borders in Tanzania

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