

## VAT EXEMPTION ON 4X4 VEHICLES LOCALLY ASSEMBLED VEHICLES FOR TOURISM

The **Tourism Regulatory Authority (TRA)** issues letters of recommendations to the **Commissioner of Customs** in support of an applicant who has met the following requirements under Finance Act 2017.

1. They are four-wheel drive with open roof facility for game viewing and have a seating capacity not exceeding 12 passengers.
2. They have provisions for camping; Rescue and First Aid equipment; Baggage Compartment and Communication Fittings.
3. They are of a color that blends with the environment where they operate and have a clean and conspicuous label or marking of "Tourist vehicle"
4. Any other conditions the Commissioner may impose provided that duties shall be payable for other use or change of use.

### **Application process**

The applicant writes to the **Director General, Tourism Regulatory Authority Authority** and the application letter must have the following information: -

- Value of the establishment;
- Number of staff employed;
- Names of the current directors
- Specifications of the vehicles including Chassis and Engine number of vehicle(s), color and value

### **In addition, the following items must be attached**

1. Copy of tourism license as a tour operator
2. Copy of certificate of incorporation for the company owning the Vehicle(s)
3. Memorandum and Articles of Association
4. Copy of VAT certificate
5. Copy of PIN Certificate
6. Valid Tax Compliance Certificate
7. List of staff employed /Staff profile stating their Nationalities
8. The itinerary for the company
9. Website/Email address
10. Physical address
11. Vehicle(s) Log Books(s)
12. CR 12-a search document stating the current Directors
13. Application form duly filled
14. Copy of invoice(s)
15. Soft copy excel format – Price; Chassis no.; Engine no.; Color and the type of the vehicle(s)

