



TAXES AND DUTIES AT A GLANCE 2021/2022

July, 2021

A. DIRECT TAXES		RATES	
No.	TAX SOURCE	RESIDENT	NON RESIDENT
1.0	Corporation Tax:		
(a)	Tax rate on total income of the corporation	30%	30%
(b)	Corporations with perpetual unrelieved losses for 3 consecutive years excluding corporation conducting agricultural business, provision of health or education	0.5% of annual turnover	N/A
(c)	Newly listed corporation to the Dar es Salaam Stock Exchange, with at least 30% of its equity ownership issued to the public for three consecutive years from the date of listing	25%	25%
(d)	A corporation with a newly established plant for assembling motor vehicles, tractors, fishing boat or out boat engine and having a performance agreement with a government of URT for the first five years from commencement of production.	10%	N/A
(e)	A newly established entity dealing in manufacture of pharmaceuticals or leather products and having a performance agreement with the Government of the URT shall be taxed at reduced corporate rate for five consecutive years from the year of commencement of production.	20%	N/A
(g)	Total income of a Domestic Permanent Establishment	N/A	30%

2.0	Withholding tax on:	RESIDENT	NON RESIDENT
(a)	(i) Dividends from the Dar es salaam Stock Exchange listed corporations	5%	5%
	(ii) Dividend from resident corporation to another resident corporation where the corporation receiving the dividend holds 25% or more of the shares in the corporation	5%	N/A
(b)	Dividends from other corporations	10%	10%
(c)	Commission on money transfer through mobile phones	10%	N/A
(d)	Commission, fees or other charges on commercial bank services and digital payment services to agent	10%	N/A
(e)	Interest	10%	10%
(f)	Royalties	15%	15%
(g)	Management and Technical services fees (mining, oil and gas)	5%	15%
(h)	Transport (Non-resident operator/ charterer without permanent establishment).	NA	5%
(i)	Rental Income: Land and building	10%	20%
	Aircraft lease	10%	15%
	Other assets	N/A	15%

(j)	Transport across borders.	N/A	5%
(k)	Insurance Premium	N/A	5%
(l)	Natural Resources service fee	15%	15%
(m)	Service Fee	5%	15%
(n)	Directors' Fee (Non-full time Directors)	15%	15%
(o)	Payments for goods sold to a resident Corporation by any person	2% of gross payment	N/A
(p)	Resident corporation which makes payment in respect of agricultural, livestock and fishery products supplied by a resident person	2% of gross payment	N/A
(r)	Other withholding payments	15%	15%
3.0	Gains on Realization of an Asset		
	Person's asset (Entity and Individual)	10%	20%
	Exemption on realization of Investment assets:		
	a) Private residence - Gains of Tshs. 15 million or less b) Agricultural land - Market value of less than Tshs 10 million c) Shares - DSE shares held by a person with share holding less than 25%		
4.0	Single Installment Tax:		
(a)	Transport across borders. <i>(Non - resident transport operator/charter without permanent establishment)</i>	N/A	5%
(b)	Exemption: Payment received in respect of carriage of fish or horticulture products by a foreign aircraft.		
	Note: (i) Payment of withholding taxes should be within 7 days after the month of deduction. (ii) Computation and payment of withholding taxes is done online through www.tra.go.tz (iii) The submission of statement of tax withheld is within 7 days following the month in which the tax relates.		

5.0	Resident Individual Income Tax (Tanzania Mainland and Zanzibar) With effect from 1st July 2021	
	Monthly Income	Tax Rate
	Where total income does not exceed Tshs 270,000/=	NIL
	Where total income exceeds Tshs 270,000 but does not exceed Tshs 520,000/=	8% of the amount in excess of Tshs 270,000/=
	Where total income exceeds Tshs. 520,000 but does not exceed Tshs 760,000/=	Tshs 20,000/= plus 20% of the amount in excess of Tshs 520,000/=
	Where total income exceeds Tshs 760,000/= but does not exceed Tshs 1,000,000/=	Tshs 68,000/= plus 25% of the amount in excess of Tshs 760,000/=
	Where total income exceeds Tshs 1,000,000/=	Tshs 128,000/= plus 30% of the amount in excess of Tshs 1,000,000/=
	Note Threshold per annum: Annual Income of Tshs. 3,240,000 /=-is not taxable	

Note

1. An employee who makes donation as per Section 12 of the Education Fund Act, the donation is exempted from tax. However, the exemption is upon approval by the Commissioner.
2.
 - i. Income of a non-resident employee of a resident employer is subject to withholding tax of 15%.
 - ii. The total income of non-resident individual is chargeable at the rate of 30%
3. The monthly income includes basic salary, overtime, bonus, commission, allowances e.g. house allowance, transport allowance and benefits in kind received in lieu of leave but after deducting the contribution to the approved retirement Fund.
4. An employee with secondary employment is chargeable at the rate of 30%.

5.2 Benefits in kind

(a)	Housing: <i>Lower of the</i> Market value rental of the premises and the higher of the following: <ol style="list-style-type: none">i. 15% of the employee's total annual income andii. The expenditure claimed as deduction by the employer in respect of the premises.																				
(b)	Motor vehicle: Benefits are based on engine size and vehicle age of the following annual values.																				
	<table border="1"><thead><tr><th></th><th>Engine size</th><th>Age to 5 years old Tshs</th><th>Greater than 5 years old Tshs</th></tr></thead><tbody><tr><td>(i)</td><td>Not exceeding 1000cc</td><td>250,000/=</td><td>125,000/=</td></tr><tr><td>(ii)</td><td>Above 1000cc not exceeding 2000cc</td><td>500,000/=</td><td>250,000/=</td></tr><tr><td>(iii)</td><td>Above 2000cc not exceeding 3000cc</td><td>1,000,000/=</td><td>500,000/=</td></tr><tr><td>(iv)</td><td>Above 3000cc</td><td>1,500,000/=</td><td>750,000/=</td></tr></tbody></table>		Engine size	Age to 5 years old Tshs	Greater than 5 years old Tshs	(i)	Not exceeding 1000cc	250,000/=	125,000/=	(ii)	Above 1000cc not exceeding 2000cc	500,000/=	250,000/=	(iii)	Above 2000cc not exceeding 3000cc	1,000,000/=	500,000/=	(iv)	Above 3000cc	1,500,000/=	750,000/=
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Note

- The Motor vehicle benefit is not applicable where the employer does not claim deduction in respect of the ownership, maintenance or operation of the vehicle
- The market value will apply in determining other benefits in kind
- **Payment of monthly PAYE**

Monthly payment of PAYE should be within seven days after the month of salary deduction.

- **PAYE statement of Tax withheld**

Every employer shall file with the Commissioner, within seven days of the calendar month following the month to which the tax relates, a withholding tax statement in manner and form prescribed including Withholdee TIN.

6.0	Skills Development Levy (SDL)
	<p>i) Rate is 4% of the monthly gross emolument for Tanzania Mainland.</p> <p>An employer is obliged to pay SDL when he/she has more than 10 employees.</p> <p>ii) Rate is 5% of the monthly gross emolument for Tanzania Zanzibar</p> <p>Exempted employers from SDL</p> <p>a) A Government Department or a Public Institution which is wholly financed by the Government</p> <p>b) Diplomatic Missions</p> <p>c) The United Nations and its organizations</p> <p>d) International and other foreign institutions dealing with aid or technical assistance</p> <p>e) Religious institutions whose Employees are solely employed to administer places of worship, to give religious instructions or generally to minister religion and provision of public health</p> <p>f) Charitable organizations</p> <p>g) Local Government Authority</p> <p>h) Farm employers whose employees are directly and solely engaged in farming</p> <p>i) Registered educational Institutions Schools including Nursery, Primary and Secondary Schools; Vocational, Educational and Training Schools; Universities and High Learning Institutions.</p>

	Note	
	<ul style="list-style-type: none"> The gross emoluments include wages, salary, leave pay, sick pay, payment in lieu of leave, fees commission, gratuity, bonuses, any subsistence, travelling or entertainment allowances. Exemptions for Zanzibar is applicable only from a) - d) and g) above. File of Returns and Payment of SDL Monthly filing and payment of SDL should be within seven days after the month of salary deduction. 	
7.0	The Individual Presumptive Tax Assessment	
	Annual Turnover	Compliance with section 35 of TAA, Cap 438 (Record keeping)
		Notcomplied Complied
	Where turnover does not exceed Tshs 4,000,000/=	NIL NIL
	Where turnover is between Tshs. 4,000,000/= and Tshs 7,000,000/=	Tshs 100,000/= 3% of the turnover in excess of Tshs 4,000,000/=
	Where turnover is between Tshs 7,000,000/= and Tshs 11,000,0000/=	Tshs 250,000/= Tshs 90,000/= plus 3% of the turnover in excess of Tshs 7,000,000/=
	Where turnover is between Tshs 11,000,000/= and Tshs 14,000,000/=	Tshs 450,000/= Tshs 230,000/= plus 3% of the turnover in excess of Tshs 11,000,000/=
	Where turnover is between Tshs 14,000,000/= and Tshs 100,000,000/=	NA Tshs 450,000/= plus 3.5 % of the turnover in excess of Tshs 14,000,000/=

	<p>Note:</p> <ol style="list-style-type: none"> 1. Registration of small vendors and service providers conducting business in an informal sector whose turnover is less than Tsh 4,000,000/= shall be recognized and be issued with an Identification Card 2. Where turnover exceeds Tshs 100,000,000/= p.a. the taxpayer is obliged to prepare audited financial statements in respect of his/her business. 3. Any person whose turnover exceed Tshs 14,000,000/= p.a. is obliged to acquire and use the Electronic Fiscal Device (EFD). 4. A person whose turnover is below Tshs 14,000,000/= shall issue manual receipt in duplicate copy with particulars of:- date, full name of the person sold the goods with TIN thereon, full description of the goods, full name and address to whom the goods were sold and any other particulars the Commissioner General may specify. Sec. 36 (3 & 4) of Tax Administration Act.
7.1	<p>Submission of returns and payment of tax</p>
(a)	<p>For accounts based on Calendar year</p> <ol style="list-style-type: none"> i. On or before 31st March ii. On or before 30th June iii. On or before 30th September iv. On or before 31st December <p>Note: Payments for other accounting dates are made at the end of every quarter, depending on one's accounting period.</p> <p>(b) Final returns and payment of tax: Within six months from the end of the accounting period.</p> <p>(c) Late payment of tax: Shall be charged interest at the prevailing BOT statutory rate at the time of imposition.</p>

(d)	<p>Penalties for misuse of EFDs</p> <p>(i). Any person who fails to acquire or use electronic fiscal device, fails to issue fiscal receipt or fiscal invoice, issue fiscal receipt/invoice that is false or incorrect, use of EFD device that misleads the system or commissioner, tampers with or causes EFD to work improperly or in a manner that does not give correct or true picture commits an offence and shall be liable, on conviction to a fine of not less than 200 currency points and not more than 300 currency points or to imprisonment for a term not exceeding 3 years or both.</p> <p>(ii). A person involved in above offences upon conviction shall be liable to fine of twice the amount of tax evaded or imprisonment for term not exceeding 3 years.</p> <p>(iii). Any person who fails to demand or report a denial of issuance of fiscal receipt or fiscal invoice upon payment for goods or services commits an offence and shall be liable upon conviction to a fine not less than 2 currency points and not more than 100 currency points.</p> <p>(1 currency point is equivalent to Tshs. 15,000/=)</p>
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8.0		Depreciable assets, allowances and the applicable rates
Class	Depreciable Assets	Rates
1*	Computers and data handling equipment together with peripheral devices, automobiles, buses and minibuses with a sitting capacity of less than 30 passengers, goods vehicles with a capacity less than 7 tones, construction and earth moving equipment.	37.5%

2*	Buses with a seating capacity of 30 or more passengers, heavy general purpose or specialized trucks, trailers, and trailer mounted containers, rail road cars, locomotives, and equipment, vessels, barges, tags and similar, water transportation equipment, air craft, other self-propelling vehicles, plant and machinery used in agriculture or manufacturing	25%
3*	Office furniture, fixtures and equipment, any asset not included in another class.	12.5%
5**	Buildings, structures, dams, water reservoirs, fences, and similar works of a permanent nature used in agriculture, livestock farming or fish farming	20%
6**	Buildings, structures, international pipeline and similar works of permanent nature other than those mentioned in Class 5.	5%
7**	Intangible assets.	Over useful life of the asset
8**	Plant and machinery (Including windmills electric generators and distribution equipment) used in agriculture and Electronic Fiscal Devices (EFD) purchased by non VAT registered traders, equipment used for prospecting and exploration of minerals or petroleum.	100%
	<p>Note 1:</p> <p>Depreciation allowance: expenditure incurred in acquiring a road vehicle, other than a commercial vehicle, to the extent that the expenditure exceeds Tshs. 30,000,000/= the excess shall not be recognized.</p> <p>Note 2:</p> <p>International Pipeline means; " means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country."</p>	

8.1	Depreciation allowances for mineral or petroleum Operations	
	Year of Income	Depreciation Allowance
	First Year	20% of expenditure
	Second Year	20% of expenditure
	Third Year	20% of expenditure
	Fourth Year	20% of expenditure
	Fifth Year	20% of expenditure
<p>Note 1 * Pools of depreciable assets calculated basing on Diminishing Value Balance Method.</p> <p>Note 2 ** Pools of depreciable assets calculated basing on Straight Line Method.</p> <p>Note 3 * Class 4 deleted by the Finance Act 2016.</p>		
B: INDIRECT TAXES		
9.0	Value Added Tax (VAT)	
	<p>VAT registration threshold Tanzania Mainland:</p> <ul style="list-style-type: none"> • Taxable turnover exceeding Tshs 100 million per annum. <p>Mandatory registration</p> <ul style="list-style-type: none"> • A registered professional who is permitted, licensed or registered to provide such professional services regardless of taxable turnover • A government entity or institution which carries on economic activity. • The Commissioner General may register a taxable person as intending trader upon fulfilment of the conditions required as per the law. 	

VAT Rates	
Description of goods/ supplies and services	VAT rates
Supply of taxable goods and services in Mainland Tanzania	18%
Importation of taxable goods and services into Mainland Tanzania	18%
Export of goods and certain services from the United Republic of Tanzania	0%
A supply of ancillary transport services of goods in transit through mainland Tanzania include:- <ul style="list-style-type: none"> (i) An integral part of the supply of an international transport services (ii) In respect of transit goods stored at the port, airport, or a declared customs area for not more than thirty days while awaiting onward transport or for such further additional period as the Commissioner for Customs may authorize 	0%
<p>VAT Exemptions</p> <p>Exempt supplies and imports as per Finance Act 2021.</p> <ul style="list-style-type: none"> i) On Cold rooms used in horticulture business with HS Code 9406.10.10 and 9406.10.10 ii) Livestock farming insurance iii) Crude oil with HS Code 2709.00.00 iv) Aluminum and Stainless-Steel Milk Cans with HS Code 7310.29.90, 7310.10.00 and 7612.90.90 v) A supply or importation of smart phones of HS Code 8517.12.00, tablets of HS Code 8471.30.00 or HS Code 8517.12.00 and modems of HS Code 8517.62.00 or 8517.69.00” vi) An import of precious minerals and mineral concentrates, artificial grass of HS Code 5703.30.00 and 5703.20.00 for football pitches located in city council and town council. vii) Imports of Contactless Smart Cards and Consumables of HS Code 3921.11. 90 by the National Identification Authority <p>Note that, other exemptions is provided for under the Value Added Tax, 2014 read together with its subsequent amendments</p>	

	VAT registration threshold Zanzibar	
	<ul style="list-style-type: none"> • Taxable turnover exceeding Tshs 50 million per annum. 	
	VAT Rates in Zanzibar	
	Supply of taxable goods and services in Zanzibar	15%
	Importation of taxable goods and services into Zanzibar	15%
	Export of goods and certain services from Zanzibar	0%
	VAT Returns and Payments:	
	<p>Local Supplies: Local Supplies: The 20th day of the month after a tax period.</p> <p>Note: Where the 20th day falls on a Saturday, Sunday or a Public holiday, the value added tax return shall be lodged on the first working day following a Saturday, Sunday or a Public holiday</p>	
	<p>VAT on Imports: At the time import duty is due and payable in accordance with East African Community Customs Management Act, 2004.</p>	
	<p>Note: Every VAT registered person is required to use the Electronic Fiscal Device (EFD)</p>	
10.	Stamp Duty	
	Items	Rate
	(a) Conveyance	
	(i) Consideration below 20,000	Nil
	(ii) Consideration amount exceeds TShs. 20,000	0.5 percent for the first Tshs100,000 then 1% for the value excess of Tshs. 100,000
	(iii) Conveyance for agricultural land	Tshs 500/=
	(iv) Legal and commercial instruments are charged at a specific rates as specified in the law.	

	<p>Exemptions</p> <ul style="list-style-type: none"> Receipts on sales of goods or services for business. Transfer of ownership of assets to the special purpose vehicles (SPV) for purpose of issuing asset-backed securities. <p>Note: Due dates is within 30 days from the date an instrument is executed.</p>	
11.	Import Duty	
	Items	Duty Rates
	(i) Raw materials, Pharmaceuticals and capital goods, Hand hoes, agricultural implements.	0%
	(ii) Semi-finished goods	10%
	(iii) Final consumer goods or finished commercial goods	25%
	<p><i>Some sensitive items are charged at a higher rate than 25% with the intention of protecting local industries. (E.g. Yoghurt milk and Cream containing sweetening matter, Cane or beet sugar and chemically pure sucrose in solid form, Sacks and bags of a kind used for the packing of goods, Worn clothing and other worn articles (mitumba).</i></p>	
12.	Excise Duty	
	<p>Excise duty is imposed on excisable items with a primary objective of protecting local industries and prevent our country from being used as a dumping site. Amendments on the current specific rates in the Finance Act. 2021.</p> <p>Exemption:</p> <ul style="list-style-type: none"> Importation of lubricants by local operator or designated airline under bilateral air services agreement between Government of Tanzania and foreign government (Finance act, 2019). Other exemptions refer schedule of exemptions in the law. 	

A: (i) Specific Rates on: Wine, spirits, beer, soft drinks, fruit juices, Recorded DVD, VCD, CD and audio tapes, cigarettes, tobacco, and petroleum products and Natural gas

- ✓ Beer Produced by locally 100% grown barley HS Code 2203.00.10 and 2203.00.90 Tshs. 620 per litre
- ✓ Spirits, liqueurs and other spirituous beverages, duties increased as follows;
- ✓ HS Code 2208.20.00 made from locally produced grapes 540/L and other locally spirit 3,978/L
- ✓ HS Code 2208.30.00, 2208.40.00, 2208.50.00, 2208.60.00, 2208.70.00, 2208.80.00 and 2208.90.00 the duty is 4386.06/L.

(ii) Ad-valorem rates are: 10%, 15%, 17%, 20%, 25%, and 50%. (15% is imposed on imported furniture and on imported seats other than those of heading 94.02.) and 50% is imposed on shopping plastic bags.

- Excise duty on thread of man-made staple fibres, put up for retail sale HS Code, 5511.10.00, 5511.20.00, 5511.30.00 and Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics with HS Code 5607.21.00, 5607.29.00, 5607.41.00, 5607.49.00, 5607.50.00, 5607.90.00 is 10%.

(iii) Excise duty on powdered beer and powdered juice.

- ✓ Imported powdered beer with HS Code 2106.90.00 Tshs. 844/= per kilogram
- ✓ Imported powdered juice with HS Code 2106.90.00 Tshs. 232/= per kilogram

Submission of Monthly Returns

B: Excise Duty on Motor vehicles based on engine capacity	Applicable Rate
Description of vehicle	
of cylinder capacity less than 1000 cc	0%

(ii) Of cylinder capacity exceeding 1000 cc but not exceeding 2000 cc	5%
(iii) Of cylinder capacity exceeding 2000cc	10%
C: Additional Excise Duty on Imported used Motor vehicles	
(i) Imported motor vehicles aged from eight (8) years but not more than 10 years, counted from the year of its manufacture.	15%
(ii) Imported vehicles aged ten (10) years or more, counted from the year of its manufacture. Note for (i & ii) Excluding passenger vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99	30%
Imported used motorcycles aged more than 3 years from manufacture	10%

	D: Imports of used vehicles spare parts:	
	Imported used spare parts for motor vehicles and motor cycles.	25%
	E: Excise Duty on other Goods/ Other Services	
	Fees and levy paid to telecommunication corporation in respect of money transfer services	10%
	Fees or charges payable to Financial Institution or Telecommunication companies for money transfer services	10%
13.	Fuel levy:	
	Charged per litre of petrol or diesel	Tshs 413 /= per litre
14.	Petroleum Levy :	
	Chargeable based on per litre of Kerosene, Gas Oil and Motor Spirit	TShs. 250/= per litre
15.	Tourism Development Levy: Chargeable based on a bed night charge.	USD 1.5 per night
16.	Railway Development Levy: Charged based on Customs Value on goods entered for home consumption in Mainland Tanzania.	1.5% of CIF
	Note: Railway Development Levy shall not be charged to exemptions provided under the East African Community Customs Act, 2004. Including exemptions provided for under the Fifth Schedule of EACCMA, 2004; with exception of pharmaceutical goods and equipment of chapter 30 and 90 of EAC Common External Tariff and fertilizer as defined under EAC External Tariff	

17.	Airport Service charges	
	Local Travel (Resident)	Tshs. 10,000/=
	International Travel	USD 40
	Submission of monthly return on or before the last working day of the month following the month to which charges relates.	
18.	Port Service Charges	
	Resident traveler	Tshs. 500/=
	Non – Resident	USD 5
	Submission of monthly return on or before the last working day of the month following the month to which charges relates.	
19.	Motor Vehicle First Registration tax is based on:	
	Cubic Capacity (cc)	Fee
	501 – 1500 cc	Tshs 200,000/=
	1501 – 2500cc	Tshs. 250,000/=
	2501 and above	Tshs. 300,000/=
	Motor cycle Registration tax	Tshs 95,000/=
	Personalized Registration Number	Tshs 5,000,000/= for 3 years
	Tax on Special Registration Number in addition to the registration tax	Tshs 500,000/=

20.	Motor Vehicle Transfer Tax	
	Motor Vehicle transfer fees	Tshs 50,000/=
	Motor cycle transfer fees	Tshs 27,000/=
	Fee for Duplicate Card	
	Motor Vehicle	Tshs 50,000/=
	Tricycle (example bajaj)	Tshs 30,000/=
	Motor Cycle	Tshs 20,000/=
21.	Motor Vehicle Driving License	
	License fees renewable every 5 years	Tshs 70,000/=
	Driving test fees	Tshs. 3,000/=
	Provisional license fees renewable every 3 months	Tshs. 10,000/=
22.	Export Tax	
	i) Raw hides and skins are charged based on 80% FOB Value or USD 0.52 / Kg whichever is greater	
	ii) Wet blue leather charged on 10% of FOB Value	
23.	Restriction on exportation or domestic use of minerals	
	No person shall remove or cause to be removed mineral or minerals from a mine for the purpose of export or domestic use unless that person fulfills the condition specified under the Mining Act	

24.	Export Levy
	Raw cashew nuts is levied based on 15% FOB Value or USD 160 per metric tones whichever is greater
25.	Prohibited goods
	Narcotic drugs, tear gas substances, seditious, obscene materials or literature. Used tyres for light commercial vehicles and passenger's car and other goods as provided in the law.
26.	Restricted goods
	Live animals, plants, fire arms, ammunitions, ivory powder waste etc. These require permit from relevant authorities.
27.	Customs Processing Fee:
	Is a fee charged at 0.6% of FOB Value for processing customs document for goods entered for home consumption.
28.	Imports from East African Community (EAC) Member States and SADC:
	Goods produced within member states are chargeable at the rate of zero provided that the criteria of Rules of Origin are adhered to. With exception of goods manufactured under Export Processing Zones and Industries with concession. EAC Member states are Burundi, Kenya, Rwanda, South Sudan, Tanzania and Uganda
	Note: EAC is implementing Single Customs Territory which centre's around the removal of trade restrictions including minimization of internal border controls on goods moving within the Partner States.

29.	Non Tax Revenue
	<p>1. Property Rate.</p> <p>Property rate collection coverage area:</p> <p>Cities, Municipal and Town Council Property Rate is charged as follows:-</p> <p>(a) In City Councils, Municipal Councils and Town Councils</p> <ul style="list-style-type: none"> i) Ordinary building which is in actual occupation – Rate is Tshs 12,000/= ii) Ordinary building which is in actual occupation in a plot with more than one - Rate is Tshs. 12,000/= each building. iii) For each storey in a storey building Tshs. 60,000/= <p>b) For Districts:</p> <ul style="list-style-type: none"> i) For ordinary building Tsh 12,000/= ii) A plot with more than one ordinary building, all in actual occupation- Rate is Tshs 12,000/= for only all building. iii) For storey building Tshs 60,000/= only <p>Note:</p> <ul style="list-style-type: none"> • For a fraction of a building belonging to one or several co-owners in accordance with the Unit Title Act shall be treated as a separate building and chargeable each at a rate of twelve Thousand shillings (Tshs 12,000/=)

2. Commercial Advertising fees		
Sn	Item	Fees (In Tshs)
1.	Non-Illuminated sign	10,000/= per sq ft
2.	Illuminated sign	13,000/= per sq ft
3.	Wall sign	10,000/= per sq ft
4.	Electronic sign	15,000/= per sq ft
5.	Vehicular advertisement	10,000/= per sq ft
6.	Vehicular Advertisement branding own products	4,000/= per sq ft
7.	Point of sale display:	
	Non illuminated:	10,000/= per sq ft
	Illuminated:	13,000/= per sq ft
8.	Every poster promotion for first 100 posters	50,000/=
	For every other bunch of 100 posters or part thereof	50,000/=
9.	Short term advertisement or promotion per day	50,000/=
<p>Exemption; Posters that give direction to areas that provide social services such as schools, dispensary and hospital is exempted.</p>		
<p>3. Wharfage fees. TRA is mandated to Collect Wharfage fee on behalf of Tanzania Port Authority effective from 1 August 2016.</p>		

4. Gaming Tax.			
A. Casino		Rate Applicable	Due Date
i)	Casino operation	18% of the gross gaming revenue	weekly, not later than Wednesday in each week
ii)	Internet casino	25% of Gross Gaming Revenue	weekly, not later than Wednesday in each week
Winners tax			
i)	Gaming tax on Casino	12% on value of winning	weekly, not later than Wednesday in each week
ii)	Gaming tax	15% on value of winning	not later than seven days following the end of each calendar month
B: Types of other Gaming tax			
1.	Sport betting	25% of Gross Gaming Revenue	not later than seven days following the end of each calendar month
2	SMS Lotteries	25% of Gross Gaming Revenue	not later than seven days following the end of each calendar month
3.	Slot Machines	Tshs 100,000 per	not later than seven days following the end of each calendar month
4.	National Lotteries	20% of Gross Gaming Revenue	not later than seven days following the end of each calendar month
5.	Forty Machines Sites	25% of Gross Gaming Revenue	not later than seven days following the end of each calendar month

6	Virtual Games	10% of Gross Gaming Revenue	not later than seven days following the end of each calendar month
7	Other Gaming Products Licenced under section 51	10% of Gross Gaming Revenue.	not later than seven days following the end of each calendar month
5. Levies, fees, income or charges from tourism			
TRA has been mandated to collect Levies, fees, income or charges from tourism sector effective from 1 st July, 2020			

30.	Tax Refund
	<ul style="list-style-type: none"> • The Commissioner will make decision whether to refund or not within 90 days from the date of receipt of correct application • The Commissioner will effect a refund within 14 days from the date of making decision • The request for a refund of the tax paid in excess must be done within three years since the tax paid date.
31.	Tax Administration Act

(i) Amendment relating to Registrations. 22:

- ✓ A person who becomes potentially liable to tax by reason of carrying a business, investment or employment shall apply for a TIN within 15 days from the date of commencing the business, investment or employment
- ✓ Where a person is registered and given a Taxpayer Identification Number (TIN) for the first time for the purpose of carrying on business or investment the requirement to pay installment tax under the Income Tax Act shall be deferred for a period of six months from the date when the TIN was issued.
- ✓ A person whose tax is deferred shall pay the whole of the deferred tax in respective year in three equal installments, in the remaining period.
- ✓ Where the deferment granted has the effect of deferring the tax payable beyond the year of income to which the tax it relates. The whole of tax payable shall be paid in in the last installment period of the year of income.
- ✓ Nothing in this section shall be taken to preclude the person granted deferment under this section to pay the assessed tax during the deferment period.

(ii) Amendment relating to registration of small vendors and service providers section 22A:

When turnover is below Tsh 4,000,000/= per annum such taxpayer is required to apply and pay for small vendors and service provider's identification card.

(iii) A taxpayer's Representative section 27

Representative of taxpayers in tax matters, to be a Practicing Advocate, Tax consultant or such other person authorized by power of attorney by the taxpayer.

(iii) Translation of Communication or documents

Taxpayer is required to submit an official translation of communication or document with the time prescribed in section 44

(iv) Submission of information or documents to the Commissioner General Section

- The law provides time frame for a taxpayer to provide information or documents to facilitate tax objection decision submitted to him.
- The law provides 6 months for Commissioner General to make decisions on submitted objection. Failure to make decision within the given period, taxpayer shall have right to appeal using appeal procedures.
- No evidence or information shall be considered in the appeal machinery if it was not availed to Commissioner at the time of determining such objection

(v) Maintenance of documents for a person who maintain documents in electronic form

Shall maintain in the URT a primary data server for storage of documents in electronic form and be accessible by the Commissioner General for purposes of tax administration in the manner and time prescribed under section 42.

(vi) Time for payment of property rate

Payment of property rate shall be at the time of payment of electricity

(vii) Powers of the Commissioner General to remit interest and penalty

CG is empowered to remit the whole or part of interest and penalty imposed under any tax law