



TANZANIA REVENUE AUTHORITY

**TAXES AND DUTIES
AT A GLANCE
2023/2024**



July, 2023



TANZANIA REVENUE AUTHORITY

Vision

“A Trusted Revenue Administration for Socio-Economic Development”

Mission

“We Make It Easy to Pay Tax and Enhance Compliance for Sustainable Development”

Themes

*Operational Excellence * *

Taxpayers' Engagement * *

Automation * *

Innovation*

Core Values

**PROFESSIONALISM, INTERGRITY,
TRUSTWORTHY AND ACCOUNTABILITY**



TANZANIA REVENUE AUTHORITY

**TAXES AND DUTIES AT A GLANCE
YEAR 2023/2024**

July, 2023

A. DIRECT TAXES		RATES	
No.	TAX SOURCE	RESIDENT	NON RESIDENT
1.0	Corporation Tax:		
(a)	Tax rate on total income of a corporation	30%	30%
(b)	Corporations with perpetual unrelieved losses for 3 consecutive years excluding corporation conducting agricultural business, provision of health and education services	0.5% of annual turnover	N/A
(c)	Newly listed corporation in the Dar es Salaam Stock Exchange (DSE), 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 United Republic of Tanzania (URT) for the first five years from commencement of production.	10%	N/A
(e)	A newly established entity dealing with manufacturing 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
(f)	Total income of a Domestic Permanent Establishment	N/A	30%
(g)	Repatriated income of a domestic permanent establishment	N/A	10%

(h)	Digital Service Tax (DST) Payments received by a non-resident person who renders electronic services consumed in the URT	N/A	2%
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2.0	Withholding tax on:		
(a)	(i) Dividends payments made by corporations listed in the Dar es salaam Stock Exchange	5%	5%
	(ii) Dividend payments made by resident corporation to another resident corporation where the corporation receiving the dividend holds 25% or more of the shares	5%	N/A
(b)	Dividends payments made by other corporations	10%	10%
(c)	Commission payments on money transfer through mobile phones	10%	N/A
(d)	Commission, fees or other charges paid by commercial bank and digital services agents	10%	N/A
(e)	i) Interest payment	10%	10%
	Note: Where an alternative financing arrangement approved by the Bank of Tanzania involves a payment of cost plus margin, the margin shall be treated in the same manner as interest payments.		
(f)	i) Royalty payment	15%	15%
	ii) Royalty payments applicable to the film industry.	10%	10%
(g)	Payment of Management and Technical services fees and respect of mining, oil and gas.	5%	15%
(h)	Payment in respect of transport services to non-resident operator or charterer without permanent establishment. It is exempted on Payment received in respect of carriage of fish or horticulture products by a foreign aircraft	NA	5%

(i)	i) Rental payments on land and buildings	10%	20%
	ii) Aircraft lease payments	10%	15%
	iii) Other assets	N/A	15%
(k)	Insurance Premium Payments	N/A	5%
(l)	Natural Resources Payments	15%	15%
(m)	Professional and other Services Payment	5%	15%
(n)	Payment of Directors' Fee (Non-full time Directors)	15%	15%
(o)	Payments in respect of goods supplied by a resident person to the Government or any other institution substantially financed by the Government	2%	N/A
(p)	Payment made in respect of buying precious metals, gemstones and other precious stones supplied by the holder of a primary mining licence or artisanal miner	2%	N/A
(q)	Payment made to a resident person in respect of verified carbon emission reduction	10%	N/A
<p>Note: Submission of statement of tax withheld and Payment of withholding taxes should be within 7 days after the month of deduction.</p>			
3.0	Gains on Realization of an Asset		
a) Land and Buildings			
	i) Land or Buildings for a person who has records of cost of asset. It is charged on gain on realization of asset.	10%	20%
	ii) Land or Buildings for a person who has no records of cost of asset. It is charged on agreed price or approved value of asset whichever is greater.	3%	N/A

b)	Petroleum or mineral rights	30%	30%
c)	Shares or securities held in a resident entity	10%	20%
4.0	Exemption on realization of Investment assets:		
	<p>a) Private residence that has been owned and lived in for three or more - Gains of Tshs. 15 million or less</p> <p>b) Agricultural land used for at least 2 of the 3 years prior to realisation - Market value of less than Tshs 10 million</p> <p>c) Shares - DSE shares held by a person with shareholding less than 25%</p> <p>d) Amounts derived from gain on realisation or transfer of mineral rights and mineral information to a partnership entity formed between the Government and an investor, or transfer of free carried interest shares, or transfer of shares to the Government through the Treasury Registrar</p>		
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

- 1 Threshold per annum: Annual Income of Tshs. 3,240,000 /= is not taxable
- 2 An employee who makes donation as per Section 12 of the Education Fund Act, the donation is allowable expenses from tax. However, the donation is upon Approval by the Commissioner.
- 3 Employment benefit to nonresident individuals
 - i. Remunerations paid to 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%
An employee with secondary employment is chargeable at the rate of 30%.
- 4 Submission of return and Payment of amount withheld from employment should be within 7 days after the month of deduction.
- 5 A resident person, other than a partnership, who carries out business or investment in both mainland Tanzania and Tanzania Zanzibar, may claim the tax credit for year of income for any income tax paid by the person in relation to the person's taxable income from business or investment carried out in mainland Tanzania or Tanzania Zanzibar, as the case may be.

6.0 The rates of income tax for a resident individual engaged in transportation of passengers or goods

Class A : Passenger Service Vehicles

Number of Passengers	Tax Payables
Up to 15	250,000
16 to 25	550,000
26 to 45	1,100,000
46 to 65	1,600,000
Above 65	2,200,000

Class B: Tour Service Vehicles

Number of Tourist	Tax Payable
Up to 15	650,000
16 to 25	900,000

26 to 45	1,300,000
46 to 65	1,800,000
Above 65	2,400,000
Class C: Goods Carrying Vehicles	
Capacity (Tonnes)	Tax Payable
Less than 1	250,000
1 to 5	500,000
6 to 10	750,000
11 to 15	1,100,000
16 to 20	1,300,000
21 to 25	1,650,000
26 to 30	1,900,000
More than 30	2,200,000
Class D: Private Hire Service Vehicles	
Category of Vehicles	Tax Payable
Motor Cycle	65,000
Tricycle	120,000
Taxi	180,000
Ride Hailing	350,000
Ride Sharing	450,000
Special Hire	750,000
7.0	Skills Development Levy (SDL)
<p>(i) Rate is 3.5% of the monthly gross emolument for Tanzania Mainland. Payable by employer with 10 or more employees</p> <p>ii) Rate is 4% of the monthly gross emolument for Tanzania Zanzibar. Payable by employer with 4 or more employees</p> <p>iii) The return shall be filed by an employer who is eligible for paying the levy</p>	

Employers Exempted from Payment SDL

- a). A Government Department or a Public Institution which is wholly financed by the Government
- b). Diplomatic Missions
- c). The United Nations and its organizations
- d). International and other foreign institutions dealing with aid or technical assistance
- 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
- f). Charitable organizations
- g). Local Government Authority
- h). Farm employers whose employees are directly and solely engaged in farming
- i). Registered educational Institutions Schools including Nursery, Primary and Secondary Schools; Vocational, Educational and Training Schools; intern students from higher learning institutions, or technical and vocational education and training institutions who are under the Tanzania Employment Service Agency program.
- j). Payments to Students attending internship under the Tanzania Employment Service Agency Program (TAESA).
- k) The Minister responsible for finance may, in consultation with the Minister responsible for education and by order published in the Gazette, exempt any person from paying SDL:

Note

- 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) to d) and g) above.
- File of Returns and Payment of SDL should be done within seven (7) days after the month of payment.

8.0 The Individual Presumptive Tax Rates		
Annual Turnover		
	Not keeping Records	Keeping Records
Where turnover does not exceed Tshs 4,000,000/=	NIL	NIL
Where turnover exceeds Tshs. 4,000,000/= and but does not exceed 7,000,000/=	Tshs 100,000/=	3% of the turnover in excess of Tshs 4,000,000/=
Where turnover exceeds Tshs 7,000,000/= but does not exceed 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 11,000,001/= and Tshs 100,000,000/=		3.5% of turnover
<p>Note:</p> <ol style="list-style-type: none"> Registration of small vendors and service providers conducting business in an informal sector whose turnover is less than Tshs 4,000,000/= shall be recognized and be issued with an Identification Card. Where turnover exceeds Tshs 100,000,000/= per annum the taxpayer is obliged to prepare Audited Financial Statements in respect of his or her business. A person whose turnover is below Tshs 11,000,000/= 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. 		
7.0 Electronic Fiscal Receipts		
<ol style="list-style-type: none"> A person who supplies goods or renders services whose turnover exceeds Tshs 11,000,000/= per annum is obliged issue fiscal receipt. <p>Note</p> <ul style="list-style-type: none"> A person who fails to issue fiscal receipt or issues fiscal receipt that is false or incorrect commits an offence and shall be liable to fine of 20% of the value of goods sold or services rendered or Tshs 1,500,000, whichever is greater”. 		

	<ul style="list-style-type: none"> Any person who fails to demand fiscal receipts upon receiving of goods or services or payment for goods or service commits an offence and shall be liable to a fine of 20% of the tax evaded or thirty thousand whichever is greater
8.0	Submission of returns and payment of Income tax
(a)	Income Tax Returns
	<p>1. Statement of estimated tax payable</p> <p>(i) For accounts based on Calendar year: On or before 31st March.</p> <p>(ii) For any other accounting period: Within three months from the start of the accounting period.</p> <p>2. Return of Income: Within six months from the end of the accounting period.</p>
(b)	<p>Income Tax payable on instalments</p> <p>(i) On or before 31st March</p> <p>(ii) On or before 30th June</p> <p>(iii) On or before 30th September</p> <p>(iv) On or before 31st December</p> <p>Note</p> <ul style="list-style-type: none"> Payments for other accounting dates are made at the end of every quarter, depending on one's accounting period. Late payment of tax: Shall be charged interest at the prevailing BOT statutory rate at the time of imposition.
(c)	Digital Services Tax
	<p>A non-resident person who renders Digital Services is eligible to file a return to the Commissioner on or before the twentieth day of the following month to which the payment relates.</p> <p>Note</p> <p>A person who fails to file a tax return on due date is liable for a penalty for each month or part of a month during which the failure continues.</p> <p>The penalty is;</p>

	<p>In case of an individual: 2.5% of the amount of tax assessable or Tsh. 75,000 whichever is higher</p> <p>In the case of an entity: 2.5% of the amount of tax assessable or Tsh. 225,000 whichever is higher.</p>	
9.0	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 seating capacity of less than thirty passengers, goods vehicles with a capacity less than seven tonnes; construction and earth-moving equipment.	37.5%
2*	Buses with a seating capacity of thirty or more passengers, heavy general purpose or specialised trucks, trailers, and trailer-mounted containers, railroad cars, locomotives, and equipment, vessels, barges, tugs and similar, water transportation equipment, aircraft, other self-propelling vehicles; plant and machinery used in agriculture or manufacturing. specialised public utility plant, equipment and machinery, irrigation installations and equipment.	25%
3*	Office furniture, fixtures and equipment, any asset not included in another class	
4*	[Deleted]	
5**	Buildings, structures, and similar works of a permanent nature used in agriculture, livestock farming or fish farming	20%
6**	Buildings, structures, similar works of permanent nature other than those mentioned in Class 5.	5%
7**	Intangible assets other than those deleted in Class 4.	Over useful life of the asset
8**	Plant and machinery including windmills electric generators and distribution equipment used in agriculture and Electronic Fiscal Devices purchased by non Value Added Tax registered trader, equipment used for prospecting and exploration of minerals or petroleum.	100%

	<p>Note :</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>	
9.1	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 *</p> <p>Class 4 deleted by the Finance Act 2016.</p>	
B:	INDIRECT TAXES	
10.0	Value Added Tax (VAT)	
	<p>VAT registration threshold Tanzania Mainland:</p> <ul style="list-style-type: none"> □ Taxable turnover shall be Tshs 200 million per annum or more □ 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 □ Simplified VAT registration to Non-resident renders of electronic services in Tanzania regardless of the registration threshold <p>Note</p> <p>The Commissioner General may register a taxable person as intending trader upon fulfilment of the conditions required as per the law.</p>	

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 from the United Republic of Tanzania and the related transaction	0%
	Zero-rated supplies of goods and services	0%
	i). The supply of immovable property relating to a land situated outside the mainland Tanzania	0%
	ii). The export and supplies made to tourists or visitors intended to be used outside The United Republic of Tanzania	0%
	iii) The supply of goods to a taxable person registered for VAT in Zanzibar	0%
	iv) The supply of goods by ways of lease, hire, licence and the like for the intention of the same being used outside mainland Tanzania	0%
	v) The supply of goods or services to be used for repair of temporary import.	0%
	vi) The supply of goods or services to a non-resident person for repair or replacement of goods under warranty	0%
	vii) The supply of goods or services used to facilitate international transport services	0%
	viii) Supply of services rendered for use outside the United Republic of Tanzania	0%
	ix) The supply of electricity services by a supplier situated in Mainland Tanzania to another supplier of electricity services situated in Tanzania Zanzibar	0%
	x) The supply services rendered in the course of intellectual property rights to be used outside United Republic of Tanzania	0%

	<p>xi) The supply of specified inter-carrier telecommunication services such as</p> <p>a) supply of telecommunication services by a resident telecommunications service provider to a non-resident telecommunications service provider</p> <p>b) supply of termination of course in Mainland Tanzania or the transmission of signals in or through Mainland Tanzania</p>	0%
	<p>A supply of ancillary transport services of goods in transit through mainland Tanzania include:-</p> <p>(i) An integral part of the supply of an international transport services</p> <p>(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</p>	
	<p>(iii) A supply by a local manufacturer of double refined edible oil or fertilizer shall be zero-rated for a period of one year from 1st July, 2023 to 30th June, 2024.</p>	0%

VAT Changes as per Finance Act 2023

(a) VAT exemptions

- i. Importation of raw materials to be used solely in the manufacture of packaging materials of pharmaceutical products
- ii. A purchase of a new house of a value not exceeding fifty million shillings by a real estate developer
- iii. Supply of precious metals, gemstones and other precious stones at refineries buying stations or Mineral and Gem Houses designated by the Mining Commission under the Mining Act

(b) Zero Rated Supplies

- i. A supply of double refined edible oil from locally grown seeds by a local manufacturer from 1st July, 2023 to 30th June, 2024
- ii. Zero rating a supply of cotton garments locally manufactured made from locally grown cotton shall be zero rated from 1st July, 2023 up to 30th June, 2024

iii. To zero rate VAT on supply of locally manufactured fertilisers from 1st July, 2023 up to 30th June, 2024

(c) VAT Deferment

To defer payment of value added tax on imported or locally manufactured capital goods, provided that, deferment on the imported capital goods shall cease to apply on 30th day of June, 2026.

Note that, Other exemptions are provided for under the Value Added Tax Act, 2014 read together with its subsequent amendments. as per Finance Act 2020, 2021, 2022, 2023

	VAT registration threshold Zanzibar <input type="checkbox"/> 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:		
	VAT on Local Supplies: Due date for submission of VAT return and payment is on or before 20th day of the month after a tax period. 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	
	VAT on Imports: The day goods are brought into Mainland Tanzania and in the manner accordance with East African Community Customs Management Act, 2004.	
	Note: Every VAT registered person is required to issue electronic fiscal receipts.	
10.	Stamp Duty	
	Items	Rate
	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 date for payment 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%
	(iv) For fully finished goods or special taxes items	35%
<i>Some sensitive items are charged at a higher rate than 35% with the intention of protecting local industries.</i>		
12.	Excise Duty	
	<p>A. Important issue to note</p> <p>Introduction</p> <ul style="list-style-type: none"> Excise duty is imposed on excisable items with a primary objective of protecting local industries, limiting the public from consumption of harmful products, and Government revenue source. <p>Licensing</p>	

	<ul style="list-style-type: none"> • Manufacturers of excisable goods shall be licensed by TRA at a license fee of Tshs 300,000 renewable every calendar year. <p>Submission of Return</p> <ul style="list-style-type: none"> • Manufacturer of excisable scheduled article or provider of excisable services shall submit a monthly return not later than the last working day of the month following the month to which the return relates • Amendments on the current specific rates in the Finance Act. 2023. <ol style="list-style-type: none"> i. Excise duty rates will be adjusted after every three years from 2023/2024 ii. Other amendments are as reflected in the Finance Act, 2023.
B: Excise Duty on Motor vehicle based on engine capacity	Applicable Rate
Description of engine capacity including those of hybrid motor vehicles	
(i) Of cylinder capacity less than 1000cc	0%
(ii) Of cylinder capacity exceeding 1000 cc but not exceeding 2000 cc	5%
(iii) Of cylinder capacity exceeding 2000cc	10%
(iv) Motor vehicles using either gas only or electric motors only	0%
C: Excise Duty on Motor vehicle based on age	
(i) Imported conventional motor vehicles and hybrid motor vehicles having carrying capacity of less than ten persons and aged more than eight (8) years but not exceeding 10 years, form the year of its manufacture.	15%
(ii) Imported conventional motor vehicles and hybrid motor vehicles having carrying capacity of less than ten persons and aged more than ten (10) years form the year of its manufacture.	30%
(iii) Imported conventional motor vehicles and hybrid motor vehicles having carrying capacity of more than ten persons aged more than five (5) years form the year of its manufacture.	10%
(iv) Imported used motorcycles aged more than 3 years from the year of its manufacture.	10%

D: Imports of used spare parts for motor vehicles:		
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 Institutions or Telecommunication companies for money transfer services		10%
Television service provider using cable, satellite. Pay to view and other technology when the service is supplied		5%
13.	Fuel levy: Charged per litre of petrol or diesel	Tshs 513 /= per litre
14.	Petroleum Levy :	
15.	Chargeable based on per litre of Kerosene, Gas Oil and Motor Spirit	TShs.250/= per litre
16	Mobile money transaction levy on withdrawing monies	From TZS 10/= to TZS 2,000/=
17	Railway Development Levy: Charged based on Customs Value on goods entered for home consumption in Mainland Tanzania.	1.5% of CIF
<p>Note: Railway Development Levy shall not be charged to exemptions provided under the East African Community Customs Act, 2004.</p> <p>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</p>		
17.	Airport Service charges	
	Local Travel (Resident)	Tshs. 10,000/=
	International Travel	USD 40
	Port Service Charges 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 fee is based on:	
	Cubic Capacity (cc)	Fee
	501 – 1500 cc	Tshs 200,000/=
	1501 – 2500cc	Tshs. 250,000/=
	2501 and above	Tshs. 300,000/=
	Motorcycle	Tshs 95,000/=
	Personalized Registration Number	Tshs 5,000,000/= for 3 years
	Special Registration Number in addition to registration fee	Tshs 500,000/=
20.	Motor Vehicle Transfer fees	
	Motor vehicle	Tshs 50,000/=
	Motorcycle	Tshs 27,000/=
	Fee for Duplicate Card	
	Motor Vehicle	Tshs 50,000/=
	Tricycle	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
	<p>i) Raw hides and skins are charged based on 80% FOB Value or USD 0.52 / Kg whichever is greater. However, exporters under Export Processing Zone have been exempted.</p> <p>ii) Raw cashew nuts is levied based on 15% FOB Value or USD 160 per metric tonnes whichever is greater</p> <p>iii) Wet blue leather charged on 10% of FOB Value</p>
	iv) Copper waste and scrap metals HS Code 7204 and 7404 are charged at 30% or USD 150 per metric tons (whichever is higher).
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.	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.
25.	Restricted goods
	Live animals, plants, fire arms, ammunitions, ivory powder waste etc. These require permit from relevant authorities.
26.	Customs Processing Fee:
	It is charged at 0.6% of FOB Value for processing customs document for goods entered for home consumption.
27.	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, Uganda and Democratic Republic of Congo.

	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.		
28.	Non Tax Revenue		
	<p>1. Property Rate – This will be administered by Local Government Authorities with effect from 01/01/2024.</p> <p>Property rate collection coverage area: Cities, Municipal and Town Council Property Rate is charged as follows: -</p> <p>(a) In City Councils, Municipal Councils and Town Councils</p> <p>i) Ordinary building which is in actual occupation: Rate is Tshs 18,000/=</p> <p>ii) Ordinary building which is in actual occupation in a plot with more than one: Rate is Tshs. 18,000/= each building.</p> <p>iii) For each storey in a storey building Tshs. 90,000/=</p>		
29.	A: Gaming Tax		
	1. Casino	Rate Applicable	Due Date
	i.) Casino Operation	18% of the Gross Gaming Revenue (GGR)	7th Day of the following Month
	ii.) Internet Casino	25% of GGR	7th Day of the following Month
	Winners Tax		
	Gaming tax on Casino	12% on value of winning	7th Day of the following Month
	Gaming tax	15% on value of winning	7th Day of the following Month
	B: Types of Other Gaming tax		
	1. Sporting betting	10% of GGR	7th Day of the following Month
	2. SMS Lotteries	25% of GGR	7th Day of the following Month

B: Types of Other Gaming tax		
1. Sporting betting	10% of GGR	7th Day of the following Month
2. SMS Lotteries	25% of GGR	7th Day of the following Month
3. Slot Machines per machine	TZS 7th Day of the following Month	100,000
4. National Lotteries	20% of GGR	7th Day of the following Month
5. Forty. Machines Sites	25% of GGR	7th Day of the following Month
7. Other Gaming Products Licensed under Section 51	10% of GGR	7th Day of the following Month
30.	Levies, Fees, Income or charges from Tourism	
	TRA has been mandated to collect Levies, fees, income or charges from tourism sector effective from 1st July, 2020.	
31.	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 or the date of a tax decision by court or commissioner 	

32.	Tax Administration
	<p>Taxpayers Registration</p> <ul style="list-style-type: none"> • Every citizen registered with National Identification Authority shall be required to be registered and be allocated with TIN • 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) A taxpayer's Representative

- 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) Licensing of a Tax Consultants

- Commissioner General may License an individual to act as a tax consultant on behalf of any person under a tax law for purposes of discharging the person's obligation in a tax law

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

- The law provides thirty (30) days' 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 and be accessible by the Commissioner General.

(vi.) Time for payment of property rate

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

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

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

(viii) Disclosure of information

An entity engaged in the construction and extractive industry shall disclose to the Commissioner General the names of all persons contracted and sub-contracted in the course of performance of their duties or business or carrying out of any project within **thirty (30)** days from the date of signing contract.

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This booklet is not a substitute for the respective tax laws. The tax laws shall prevail in case of any inadvertent conflict