TANZANIA REVENUE AUTHORITY

TAXES AND DUTIES AT A GLANCE 2020/2021

July, 2020

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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
(f)	An entity dealing in manufacture of sanitary pads and having a performance agreement with the Government of the URT shall be taxed at a reduced corporate rate for two consecutive years from 1st July, 2019 to 30th June, 2021.	25%	N/A
(g)	Total income of a Domestic Permanent Establishment	N/A	30%

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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%

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(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)	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. *(Non - resident transport operator/charter without permanent establishment)*	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 is within 30 days after each 6- month period.		

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5.0	Resident Individual Income Tax (Tanzania Mainland) With effect from 1st July 2020	
	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/=	9% of the amount in excess of Tshs 270,000/=
	Where total income exceeds Tshs. 520,000 but does not exceed Tshs 760,000/=	Tshs 22,500/= 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 70,500/= plus 25% of the amount in excess of Tshs 760,000/=
	Where total income exceeds Tshs 1,000,000/=	Tshs 130,500/= 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	

5.1 Resident Individual Income Tax (Tanzania Zanzibar with effect from 1st April 2017

Monthly Income	Tax Rate
Where total income does not exceed Tshs 180,000/=	NIL
Where total income exceeds Tshs 180,000 but does not exceed 360,000/=	9% of the amount in excess of Tshs 180,000/=
Where total income exceeds Tshs 360,000/= but does not exceed Tshs 540,000/=	Tshs 16,200/= plus 20% of the amount in excess of Tshs 360,000/=
Where total income exceeds Tshs 540,000/= but does not exceed Tshs 720,000/=	Tshs 52,200 plus 25% of the amount in excess of Tshs 540,000/=
Where total income exceeds Tshs 720,000/=	Tshs 97,200 plus 30% of the amount in excess of Tshs720,000/=
Note **Threshold per annum:** Annual Income Tshs 2,160,000/= is not taxable	

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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 include 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:** ***Lower of the:-*** Market value rental of the premises and the higher of the following: i. 15% of the employee's total annual income and ii. 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.		
	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 deducation.
- **Six Months PAYE return**

  An employer is obliged to submit the PAYE six months return to TRA showing employment taxes withheld within 30 days after six months calendar of the respective year.

6.0	Skills Development Levy (SDL)
	i) Rate is 4% of the monthly gross emolument for Tanzania Mainland. ii) Rate is 5% of the monthly gross emolument for Tanzania Zanzibar. **Exempted employers from 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 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; Universities and Higher Learning Institutions.

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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) - d) and g) above.
- **Payment of monthly SDL**
  Monthly payment of SDL should be within seven days after the month of salary deducation.
- **Six Months SDL return**
  An employer is obliged to submit the SDL six months rutern to TRA showing the total levy paid within 30 days after six months calendar of the respective year.

7.0 The Individual Presumptive Tax Assessment

Annual Turnover	***Compliance with section 35 of* TAA, Cap 438 (*Record keeping*)**	
	Not complied	***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/=

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	Note: 1. Registration of small vendors and service providers conducting business in an informal sector whose turnover is less then 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	**Submission of returns and payment of tax**
(a)	For accounts based on Calendar year i. On or before 31st March ii. On or before 30th June iii. On or before 30th September iv. On or before 31st December **Note:** Payments for other accounting dates are made at the end of every quarter, depending on one's accounting period.
(b)	***Final returns and payment of tax:*** Within six months from the end of the accounting period.
(c)	***Late payment of tax:*** Shall be charged interest at the prevailing BOT statutory rate at the time of imposition.

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(d)	***Penalties for misuse of EFDs*** (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, tempers 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. (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. (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 and offence and shall be liable upon conviction to a fine not less than 2 currency points and not more than 100 currency points. ***(1 currency point is equivalent to Tshs. 15,000/=)***

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%

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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, 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%
	Note: 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.	

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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

Note 1 * Pools of depreciable assets calculated basing on Diminishing Value Balance Method.

Note 2 ** Pools of depreciable assets calculated basing on Straight Line Method.

Note 3 *
Class 4 deleted by the Finance Act 2016.

B: INDIRECT TAXES

9.0	Value Added Tax (VAT)
	VAT registration threshold Tanzania Mailand: • Taxable turnover exceeding Tshs 100 million per annum. **Mandatory registration** • 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 fulfilling the conditions required as per the law.

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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:- (i) An integral part of the supply of ainternational 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 authorise	0%

VAT Exemptions

Exempt supplies and imports are provided in the Schedule to the VAT Act, Cap 148. r/w. Finance Acts 2017 to 2020

i) On medicines, pharmaceutical equipment, packaging materials specifically printed with names of manufacturers of local pharmaceuticals.
ii) Food supplements or Vitamins supplied to the Government
iii) Concessional loan, non concessional loan or grant through Government of URT and another government or representative of another government, donor or lender concessional loan or non concessional loan
iv) A grant agreement approved by the Minister in accordance with provisions of government loans, grants and guarantees Act entered between Local Government Authority and a donor.
v) Crop agricultural insurance of

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	VAT registration threshold Zanzibar • 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:	
	Local Supplies: Local Supplies: The 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*:** At the time import duty is due and payable in accordance with East African Community Customs Management Act, 2004.	
	Note: Every VAT registered person is required to use the Electronic Fiscal Device (EFD)	
10.	**Stamp Duty**	
	Items	**Rate**
	(i) Conveyance	1% of consideration
	(ii) Conveyance for agricultural land	Tshs 500/=
	(iii) Legal and commercial instruments are charged at a specific rates as specified in the law.	

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Exemptions

- 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.

Note: Due dates is within 30 days from the date an instrument is executed.

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%

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).

12. Excise Duty

Excise duty is imposed on excisable items with a primary objective of protecting local industries, prevent our country to be as a dumping for substandard goods. There was no amendmengs on the current specific rates in the Finance Act. 2020.

Exemption:

- 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.

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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

(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.

(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

Any manufacturer of excisable scheduled article or provider of excisable service shall submit a monthly return not later than the last working day of the month following the month to which the return relates.

B: Excise Duty on Motor vehicles based on engine capacity	**Applicable Rate**
Description of vehicle	
(i) 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 vehicles	
(i) Imported 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%

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	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 tel communication cooporation 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 313 /= per litre
14.	**Petroleum Levy :**	
	Chargeable based on per litre of Kerosene, Gas Oil and Motor Spirit	Tshs 50/= 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	

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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 10,000,000/= for 3 years
	Tax on Special Registration Number in addition to the registration tax	Tshs 500,000/=

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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 theMining Act	

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24.	**Export Levy**
	Raw cashew nuts is levied based on 15% FOB Value or 15% FOB 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.

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29.	Non Tax Revenue
	1. Property Rate. **Property rate collection coverage area:** Cities, Municipal and Town Council Property Rate is charged as follows:- **(a) In City Councils, Municipal Councils and Town Councils** i) A plot with a single building, a building which is in actual occupation – Rate is Tshs 1**0,000/=** ii) A plot with more than one building, all buildings in actual occupation- Rate is Tshs. **10,000/=** each building. iii) For each storey in a storey building Tshs. **50,000/=** **b) For Districts:** i) For ordinary building **Tsh 10,000/=** ii) A plot with more than one building, all buildings in actual occupation- Rate is Tshs.**10,000/=** for only one building of high value. iii) For storey building Tsh **20,000/=** only **Note:** • 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 ten Thousand shillings **(Tshs 10,000/=)**

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2. Commercial Advertising fees

Sn	Item	Fees (In Tshs)
1.	Non-Illuminated sign	15,000/= per sq ft
2.	Illuminated sign	18,000/= per sq ft
3.	Wall sign	15,000/= per sq ft
4.	Electronic sign	20,000/= per sq ft
5.	Vehicular advertisement	15,000/= per sq ft
6.	Vehicular Advertisement branding own products	4,000/= per sq ft
7.	Point of sale display:	
	Non illuminated:	15,000/= per sq ft
	Illuminated:	18,000/= per sq ft
8.	Every poster promotion for first 100 posters	100,000/=
	For every other bunch of 100 posters or part thereof	55,000/=
9.	Short term advertisement or promotion per day	55,000/=

Exemption: Posters that give direction to areas that provide social services such as schools, dispensary and hospital.

3. Wharfage fees. TRA is mandated to Collect Wharfage fee on behalf of Tanzania Port Authority affective from 1August 2016.

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	4. Gaming Tax.			
	A. Casino		**Rate Applicable**	**Due Date**
	i)	Casino operation	18% of the gross gaming revenue	Every monthbefore the 7th of the following month
	ii)	Internet casino	18% of Gross Gaming Revenue	Every month before the 7th of the following month
		Winners tax		
	i)	Gaming tax on Casino	12% of the gross	Every week before Wednesday
	ii)	Gaming tax	20% for all games	Every month before the 7th of the following month
	B:	**Types of other Gaming tax**		
	1.	Sport betting	25% of Gross Gaming Revenue	Every month before the 7th of the following month
	2	SMS Lotteries	25% of Gross Gaming Revenue	Every month before the 7th of the following month
	3.	Slot Machines	Tshs 100,000 per	Every month before the 7th of the following month
	4.	National Lotteries	20% of Gross Gaming Revenue	Every month before the 7th of the following month
	5.	Forty Machines Sites	25% of Gross Gaming Revenue	Every month before the 7th of the following 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 1st July, 2020			

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30.	Tax Refund
	• 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: • 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:** With turnover is above Tsh 4,000,000/= per annum are required to register for TIN **(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. **(vi) Submision of information or documents to the Commisioner General section 44** • The law provides time frame for a taxpayer to provide information or documents to facilitate decision in tax dispute submited to him. • The law provides 6 months for Commisioner General to accomplish handling tax disputes.

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