



TANZANIA REVENUE AUTHORITY

ISO 9001:2015 certified

TAXES AND DUTIES AT A GLANCE 2024/2025



July, 2024



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

Accountability
Integrity
Professionalism
Trustworthy



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TAXES AND DUTIES AT A GLANCE 2024/2025

July, 2024

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, tea processing, provision of health and education services. For the case of corporation conducting tea processing, the above provision shall apply from 1 st July, 2024 to 30 th June, 2027.	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)	Digital Service Tax (DST) Payments received by a non-resident person who renders electronic services consumed in the Tanzania.	N/A	2%
(h)	Repatriated income of a domestic permanent establishment.	N/A	10%

Note:

Income Tax Act, Section 19 (2).

Income of a person for the year of income having chargeable income and unrelieved losses for the four previous consecutive years of income may, subject to other limitations imposed by this section, be reduced by reason of use of the unrelieved losses which shall not be below forty per centum (40%) of that income before any reduction for losses.

This shall not apply to a corporation undertaking agricultural business or providing health or education services.

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%
	(ii) Interest payment to a holder of corporate or municipal bonds issued and listed in the Dar es Salaam Stock Exchange with effect from 1st July, 2022.	NIL	N/A

(f)	i) Royalty payment.	15%	15%
	ii) Royalty payments applicable to the film industry.	10%	10%
	iii) Royalty payment to sports entity or Tanzania Football Federation.	5%	N/A
(g)	Payment of Management and Technical services fees (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	N/A	5%
(i)	i) Rental payments on land and buildings.	10%	20%
	ii) Aircraft lease payments.	10%	15%
	iii) Rental payments on construction equipment or machinery	10%	10%
	iv) A resident or non-resident person who makes payment to a resident digital content creator.	5%	N/A
	v) A resident person or non-resident person who owns a digital asset exchange platform or facilitates the exchange or transfer of a digital asset and makes payment to resident person.	3%	N/A
	iv) other assets.	N/A	15%
(k)	Insurance Premium Payments.	N/A	5%
(l)	Natural Resources Payments.	15%	15%
(m)	Payments on professional and other services fees	5%	15%

(n)	Payment of Directors' Fee (Non-full time Directors).	15%	15%
(o)	Payment for goods sold to the government or any institution substantially financed by the government.	2%	N/A
(p)	Payment made to a Resident individual who is a holder of primary mining licence or artisanal miner for sale of minerals. Tax withheld to persons other than mentioned above shall be non-final withholding tax.	2%	N/A
(q)	Payment made to a Local Government Authority, local community or any resident individual in respect of verified carbon emission reduction. Tax withheld to persons other than mentioned above shall be non-final withholding tax.	10%	N/A

Note:

Submission of withholding tax return and payment of withholding taxes should be within 7 days after the month of deduction.

3.0	Gains on Realization of an Asset		
	Land and Buildings		
	a) Land or Buildings for a person who has records of cost of asset. It is charged on gain on realization of asset.	10%	20%
	b) Land or Buildings for a resident individual 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
	c) Petroleum or mineral rights.	30%	30%
	d) Shares or securities held in a resident entity.	10%	20%
	Exemption on realization of Investment assets		
	a) Private residence that has been owned and lived in for three or more - Gains of TZS 15 million or less. b) Agricultural land used for at least 2 of the 3 years prior to realisation - Market value of less than TZS 10 million. c) Shares - DSE shares held by a person with shareholding less than 25%. 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.		

4.0	Resident Individual Income Tax (Tanzania Mainland and Zanzibar) With effect from 1st July 2021	
	Monthly Income	Tax Rate
	Where total income does not exceed TZS 270,000/=	NIL
	Where total income exceeds TZS 270,000 but does not exceed TZS 520,000/=	8% of the amount in excess of TZS 270,000/=
	Where total income exceeds TZS 520,000 but does not exceed TZS 760,000/=	TZS 20,000/= plus 20% of the amount in excess of TZS 520,000/=
	Where total income exceeds TZS 760,000/= but does not exceed TZS 1,000,000/=	TZS 68,000/= plus 25% of the amount in excess of TZS 760,000/=
	Where total income exceeds TZS 1,000,000/=	TZS 128,000/= plus 30% of the amount in excess of TZS 1,000,000/=

Notes:

- ✓ An annual income of TZS 3,240,000 or below is not taxable.
- ✓ 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.
- ✓ Remunerations paid to a non-resident employee of a resident employer is subject to withholding tax of 15%.
- ✓ 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%.
- ✓ Submission of return and Payment of amount withheld from employment should be within 7 days after the month of deduction.
- ✓ A non-resident individual whose income for the year of income consists exclusively of income from employment is exempted to file a return of income.

4.1	Benefit in Kind															
(a)	<p>Provision of Premises including furniture</p> <p>Benefit in kind is calculated as follows</p> <p>The lesser of</p> <ul style="list-style-type: none"> i) The market value rental of the premises. ii) The greater of <ul style="list-style-type: none"> (a) 15% of the total income of the employee without provision of premises. (b) Expenditure claimed by employer in respect of premises. 															
(b)	<p>Use of Motor Vehicle</p> <p>Its calculation is based on engine size of Vehicle and age of the vehicle since it was manufactured as follows</p>															
<table border="1"> <thead> <tr> <th>Engine Size of Vehicle</th> <th>Less than 5 years old</th> <th>More than 5 years old</th> </tr> </thead> <tbody> <tr> <td>Not exceeding 1000 cc</td> <td>TZS 250,000/=</td> <td>TZS 125,000/=</td> </tr> <tr> <td>Above 1000 cc but not exceeding 2000 cc</td> <td>TZS 500,000/=</td> <td>TZS 250,000/=</td> </tr> <tr> <td>Above 2000 cc but not exceeding 3000 cc</td> <td>TZS 1,000,000/=</td> <td>TZS 500,000/=</td> </tr> <tr> <td>Above 3000 cc</td> <td>TZS 1,500,000/=</td> <td>TZS 750,000/=</td> </tr> </tbody> </table>		Engine Size of Vehicle	Less than 5 years old	More than 5 years old	Not exceeding 1000 cc	TZS 250,000/=	TZS 125,000/=	Above 1000 cc but not exceeding 2000 cc	TZS 500,000/=	TZS 250,000/=	Above 2000 cc but not exceeding 3000 cc	TZS 1,000,000/=	TZS 500,000/=	Above 3000 cc	TZS 1,500,000/=	TZS 750,000/=
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5.0 Skills Development Levy (SDL)

- (i). Rate is 3.5% of the monthly gross emolument for Tanzania Mainland.
Payable by employer with 10 or more employees.
- (ii). Rate is 4% of the monthly gross emolument for Tanzania Zanzibar.
Payable by employer with 4 or more employees.
- (iii). The return shall be filed by an employer who is eligible for paying the levy.

Employers Exempted from Payment of 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) Local Government Authority.
- f) 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.
- g) Charitable organizations.
- h) Intern students from higher learning institutions or technical and vocational education and training institutions who are under the Tanzania Employment Service Agency program.
- i) Farm employers whose employees are directly and solely engaged in farming.
- j) Registered educational Institutions Schools including Nursery, Primary and Secondary Schools; Vocational, Educational and Training Schools; intern students from higher learning institutions.
- k) Water Supply and Sanitation Authority on Payment of Casual Laborers engaged in implementation of water and sanitation project.
- l) 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.

Points to take 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 (e) above.
- ✓ Filing of Returns and Payment of SDL should be done within seven (7) days after the month of payment.

6.0 The Individual Presumptive Tax Rates

Annual Turnover	Not keeping Records	Keeping Records
Where turnover does not exceed TZS 4,000,000/=	NIL	NIL
Where turnover exceeds TZS 4,000,000/= and but does not exceed 7,000,000/=	TZS 100,000/=	3% of the turnover in excess of TZS 4,000,000/=
Where turnover exceeds TZS 7,000,000/= but does not exceed TZS 11,000,000/=	TZS 250,000/=	TZS 90,000/= plus 3% of the turnover in excess of TZS 7,000,000/=
Where turnover is between TZS 11,000,001/= and TZS 100,000,000/=		3.5% of turnover

7.0	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 30	650,000
	31 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

Note:

- ✓ An individual person who has turnover exceeds TZS 100,000,000/= per annum, is he/she is obliged to prepare Audited Financial Statements in respect of his or her business and file return of Income.
- ✓ A person whose turnover is TZS 11,000,000/= or above shall issue fiscal receipt.
- ✓ A person whose turnover is below TZS 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.
- ✓ Presumptive tax system does not include individual person who provide professional services, construction industry and trainers.

8.0

Fiscal Receipts

- ❖ A person who supplies goods or renders services whose turnover exceeds TZS 11,000,000/= per annum is obliged to issue fiscal receipt.
- ❖ 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; A fine of TZS 2,000,000.00 or 20% of the value of goods sold or services rendered, whichever is greater. Provided that, the fine shall not exceed TZS 4,000,000.00, or liable to imprisonment for a term not exceeding three years or both.
- ❖ Any person who fails to demand fiscal receipts upon receiving goods or services or payment for goods or services commits an offence and shall be liable to a fine of 20% of the tax evaded or TZS 40,000.00, whichever is greater.
- ❖ Expenditure incurred by a person during the year of income on goods or services relating to the production of income shall be supported by fiscal receipt except where the person providing the goods or services-
 - (a) is a non-resident person with no permanent establishment in the United Republic; or
 - (b) has been excluded from a requirement to issue fiscal receipt.

9.0	Submission of returns and payment of Income tax
(a)	Income Tax Returns
	<p>Statement of estimated tax payable</p> <ol style="list-style-type: none"> 1. For accounts based on Calendar year: On or before 31st March. 2. For any other accounting period: Within three months from the start of the accounting period. <p>Return of Income</p> <ul style="list-style-type: none"> (i). A person whose financial statement is audited by the Controller and Auditor General shall file a return of income for the year of income with the Commissioner not later than nine (9) months after the end of each year of income. (ii). Other taxpayers; Within six (6) months following the end of the year of income.
(b)	Income Tax payments <ul 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:</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. ✓ Interest shall be charged for late payment at the prevailing Bank of Tanzania (BOT) statutory rate at the time of imposition.

(c)

Digital Services Tax

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.

Note:

A person who fails to file a tax return on or pay tax due date is liable for a penalty for each month or part of a month during which the failure continues. The penalty is:

- ✓ **In case of an individual:** 2.5% of the amount of tax assessable or TZS 100,000 whichever is higher.
- ✓ **In the case of an entity:** 2.5% of the amount of tax assessable or TZS 300,000 whichever is higher.

9.1 Depreciable assets 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%
4.	Buildings, structures, dams, water reservoirs, fences, and similar works of a permanent nature used in agriculture, livestock farming or fish farming	20%
5.	Buildings, structures, international pipeline and similar works of permanent nature other than those mentioned in Class 5.	5%

6.	Intangible assets.	Over useful life of the asset
7.	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%
9.2	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 are calculated basing on Diminishing Value Balance Method.

Note 2. Pools of depreciable assets calculated basing on StraightLine Method.

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

	B. INDIRECT TAXES										
10.0	Value Added Tax (VAT)										
10.1	<p>VAT registration threshold Tanzania Mainland</p> <ul style="list-style-type: none"> ❖ Taxable turnover shall be TZS 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. <p>Note:</p> <ul style="list-style-type: none"> ✓ The Commissioner General may register a taxable person as intending trader upon fulfilment of the conditions required as per the law. 										
10.2	VAT Rates										
	<table border="1"> <thead> <tr> <th>Description of goods/ supplies and services</th> <th>VAT rates</th> </tr> </thead> <tbody> <tr> <td>Supply of taxable goods and services in Mainland Tanzania.</td> <td>18%</td> </tr> <tr> <td>Importation of taxable goods and services into Mainland Tanzania.</td> <td>18%</td> </tr> <tr> <td>Export of goods and certain services from the United Republic of Tanzania</td> <td>0%</td> </tr> <tr> <td>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 service. (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. </td> <td>0%</td> </tr> </tbody> </table>	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 service. (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%
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	(iii) Locally manufactured fertilizer, locally manufactured garments shall be zero-rated for a period of one year from 1 st July, 2024 to 30 th June, 2025.	0%
	(iv) Zero rating a supply of Gold to Bank of Tanzania and licensed refinery in Mainland Tanzania.	0%
10.3	<p>VAT Changes as per Finance Act, 2024</p> <p>(a) VAT exemptions</p> <ul style="list-style-type: none"> ❖ A supply of double refined edible oil from locally grown seeds by a local manufacturer from 1st July, 2024 to 30th June, 2025. ❖ Supply of sewerage services by a water supply and sanitation authority. ❖ Exempting HS Code 8701.10.00 single axle tractors ❖ Supply of Blended tea from locally grown tea leaves (Hs. 0902.30.00). ❖ Supply of fermented tea from locally grown tea leaves (Hs. 0902.40.00). <p>Other exemptions are provided for under section 6 read together with the Schedule to the Value Added Tax Act, CAP. 148.</p>	

	<p>(b) VAT Deferment</p> <p>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.</p> <p>Other supplies or imports eligible for VAT deferment are provided for under Section 11 of the Value Added Tax Act, CAP.148.</p>							
10.4	<p>VAT registration threshold Zanzibar</p> <p>Taxable turnover from TZS 100 million per annum.</p>							
10.5	<p>VAT Rates</p> <table> <tr> <td>Supply of taxable goods and services in Zanzibar</td> <td>15%</td> </tr> <tr> <td>Importation of taxable goods and services into Zanzibar</td> <td>15%</td> </tr> <tr> <td>Export of goods and certain services from Zanzibar</td> <td>0%</td> </tr> </table>	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%	
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10.6	<p>VAT Returns and Payments</p> <p>Due date for submission of VAT return and payment is on or before 20th day of the month after a tax period.</p> <p>Note:</p> <ul style="list-style-type: none"> ✓ When 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. 							

11.	Stamp Duty	
	Items	Rate
	Conveyance	
	(i) Consideration below TZS 20,000/=	Nil
	(ii) Consideration amount exceeds TZS 20,000/=	0.5 percent for the first TZS 100,000/= then 1% for the value excess of TZS 100,000/=
12.	(iii) Conveyance for agricultural land	TZS 500/=
	(iv) Legal and commercial instruments are charged at a specific rate as specified in the law.	
	Exemptions	
	<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. 	
	Note:	
	<ul style="list-style-type: none"> ✓ Due date for payment is within 30 days from the date an instrument is executed. 	
12.	Import Duty	
	Items	Duty Rates
	i. Raw materials, Pharmaceuticals and capitalgoods, 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%
<p><i>Some sensitive items are charged at a higher rate than 25% with the intention of protecting local industries.</i></p>		

13. **Excise Duty**

Administration of Excise Duty

- ❖ 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.
- ❖ Manufacturers of excisable goods shall be licensed by TRA at a license fee of TZS 300,000 renewable every calendar year.
- ❖ Manufacturer of excisable scheduled article or provider of excisable services shall submit a monthly return not later than 25th day of the month following the month to which the return relates.
- ❖ Excise duty rates will be adjusted after every three years from 2023/2024.

Changes related to rates of duty

- ❖ Introduced excise duty at a rate of 10% on fees for commercial advertisement on betting, gaming or lotteries through print media, television or radio broadcasting. This will not apply to non-commercial advertisement of promotions, national lottery and licensed trial games.
- ❖ Introduced the excise duty at the rate of TZS 500 per kilogram of imported solvent-based paints and varnishes (paint or varnish that dissolves in a non-aqueous medium) of Heading 32.08. The objective is to control negative externalities and increase Government revenues.
- ❖ Introduced excise duty on imported undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher (Ethanol) at the rate of shilling 7,000 per liter and shilling 5,000 per liter on locally produced undenatured ethyl alcohol of an alcoholic product with Strength by volume of 80% vol or higher with HS Code 2207.10.00
- ❖ Other amendments are as reflected in the Finance Act, 2024.

A. Excise Duty on Motor vehicle based on engine capacity	Applicable Rate
Description of vehicle including hybrid motor vehicles	
(i). Of cylinder capacity less than 1000cc	0%
(ii). Of cylinder capacity exceeding 1000 cc but not exceeding 2000cc	5%
(iii). Of cylinder capacity exceeding 2000cc	10%
B. Additional Excise Duty on Imported used Motor vehicle	
(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.	30%
(iii). Exempted hybrid utility vehicles aged more than 5 years.	Exempted
(iv). Charging hybrid utility vehicles aged more than 5 years.	10%
(v). Imported used motorcycles aged more than 3 years from date of manufacture.	10%
C. Imports of used spare parts for motor vehicles	
Imported used spare parts for motor vehicles and motorcycles.	25%
D. Excise Duty on other Goods/ Other Services	
(i). Fees or charges payable to Financial Institutions or Telecommunication companies for money transfer services.	10%
(ii). Television service provider using cable, satellite. Pay to view and other technology when the service is supplied.	5%

14.	Fuel levy: Charged per litre of petrol or diesel.	TZS 513 /= per litre
15.	Petroleum Levy: Chargeable based on per litre of Kerosene, Gas Oil and Motor Spirit.	TZS 250/= per litre
16.	Tourism Development Levy	1% of price of the room without including VAT
17.	Mobile money transaction levy on withdrawing monies.	From TZS 10/= to TZS 2,000/=
18.	Railway Development Levy Charged based on Customs Value on goods entered for home consumption in Mainland Tanzania.	2% 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.

19.	Airport Service charges	
	Local Travel (Resident)	TZS 10,000/=
	International Travel	40 USD
	Submission of monthly return on or before the last working day of the month following the month to which charges relates.	
20.	Port Service Charges	
	Resident traveler	TZS 500/=
	Non – Resident	5 USD
	Submission of monthly return on or before the last working day of the month following the month to which charges relates.	

21.	Motor Vehicle License Fee on First Registration is based on	
	Cubic Capacity (cc)	
	501 – 1500cc	TZS 200,000/=
	1501 – 2500cc	TZS 250,000/=
	2501cc and above	TZS 300,000/=
	A motorcycle or a Tricycle commonly known as Bajaji, whether electric or not	TZS 50,000/=
	Motor vehicle license fee charged on issuance of a certificate of registration on Electrical charging motor vehicle	
	Micro Hybrid with capacity 5< Kw	TZS 50,000.00
	Mild/semi-Hybrid with capacity 6-30 Kw	TZS 200,000.00
	Full Hybrid with capacity 31-40 Kw	TZS 250,000.00
	Plug in Hybrid with capacity 41-90 Kw	TZS 300,000.00
	Registration tax in respect of motor vehicle	
	A motor vehicle of any cylinder capacity	TZS 250,000.00
	other motor vehicles	TZS 250,000/=
	Personalized Registration Number	TZS 5,000,000/= for 3 years
	Special Registration Number in addition to registration fee	TZS 500,000/=
	Registration Tax in respect of electric motor vehicle or electric hybrid motor vehicle	
	Micro hybrid with capacity 5< Kw	TZS 95,000/=
	Mild or semi-hybrid with capacity 6-30 Kw, Full hybrid with capacity 31-40 Kw, plug-in hybrid with capacity 41-90 Kw	TZS 250,000/=
	Motorcycle	TZS 95,000/=

22.	<p>Motor Vehicle Transfer fees</p> <table border="1"> <tr> <td data-bbox="565 386 2275 526">Motor vehicle</td><td data-bbox="2275 386 3053 526">TZS 50,000/=</td></tr> <tr> <td data-bbox="565 526 2275 666">Motorcycle</td><td data-bbox="2275 526 3053 666">TZS 27,000/=</td></tr> <tr> <td data-bbox="565 666 2275 806">Fee for Duplicate Card</td><td data-bbox="2275 666 3053 806"></td></tr> <tr> <td data-bbox="565 806 2275 946">Motor Vehicle</td><td data-bbox="2275 806 3053 946">TZS 50,000/=</td></tr> <tr> <td data-bbox="565 946 2275 1086">Tricycle</td><td data-bbox="2275 946 3053 1086">TZS 30,000/=</td></tr> <tr> <td data-bbox="565 1086 2275 1226">Motor Cycle</td><td data-bbox="2275 1086 3053 1226">TZS 20,000/=</td></tr> </table>	Motor vehicle	TZS 50,000/=	Motorcycle	TZS 27,000/=	Fee for Duplicate Card		Motor Vehicle	TZS 50,000/=	Tricycle	TZS 30,000/=	Motor Cycle	TZS 20,000/=
Motor vehicle	TZS 50,000/=												
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Fee for Duplicate Card													
Motor Vehicle	TZS 50,000/=												
Tricycle	TZS 30,000/=												
Motor Cycle	TZS 20,000/=												
23.	<p>Motor Vehicle Driving License</p> <table border="1"> <tr> <td data-bbox="565 1389 2275 1529">License fees renewable every 5 years</td><td data-bbox="2275 1389 3053 1529">TZS 70,000/=</td></tr> <tr> <td data-bbox="565 1529 2275 1668">Driving test fees</td><td data-bbox="2275 1529 3053 1668">TZS 3,000/=</td></tr> <tr> <td data-bbox="565 1668 2275 1808">Provisional license fees</td><td data-bbox="2275 1668 3053 1808">TZS 10,000/=</td></tr> </table>	License fees renewable every 5 years	TZS 70,000/=	Driving test fees	TZS 3,000/=	Provisional license fees	TZS 10,000/=						
License fees renewable every 5 years	TZS 70,000/=												
Driving test fees	TZS 3,000/=												
Provisional license fees	TZS 10,000/=												
24.	<p>Export Tax</p> <ul style="list-style-type: none"> ❖ Raw hides and skins are charged based on 80% FOB Value or USD0.52 / Kg whichever is greater. However, exporters under Export Processing Zone have been exempted. ❖ Raw cashew nuts are levied based on 15% FOB Value or USD 160 per metric tons whichever is greater. ❖ Wet blue leather charged on 10% of FOB Value. ❖ Copper waste and scrap metals HS Code 7204 and 7404 are charged at 30% or USD 150 per metric tons (whichever is higher). ❖ Crude sunflower oil of HS Code 1512.11.00, charged at 10% on FOB value of the commodity. ❖ Sunflower seeds of HS Code 1206.00.00 charged at 10% on FOB value of the commodity. 												
25.	<p>Restriction on exportation or domestic use of minerals</p> <p>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.</p>												

26.	<p>Prohibited goods</p> <p>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.</p>
27.	<p>Restricted goods</p> <p>Live animals, plants, fire arms, ammunitions, ivory powder waste etc. These require permit from relevant authorities.</p>
28.	<p>Customs Processing Fee:</p> <p>It is charged at 0.6% of FOB Value for processing customs document for goods entered for home consumption.</p>
29.	<p>Imports from East African Community (EAC) Member States and SADC:</p> <p>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.</p>
	<p>Note:</p> <ul style="list-style-type: none"> ✓ EAC is implementing Single Customs Territory which aims at minimizing restrictions on trade and border controls within the Partner States.

30. Industrial Development Levy charged on customs value of imported goods

HS CODE	Description	Rate
7213.91.10	Wire rod	10%
7213.91.90		
2203.00.10	Beer	5%
2203.00.90		
2204.10.00		
2204.21.00		
2204.22.00		
2204.29.00	Wine	10%
2204.30.00		
2205.10.00		
2205.90.00		
2202.99.00	Energy drink	5%
2202.91.00	Non-alcoholic beer	5%
3402.50.00	Water Soaps and	
3402.90.00	Flour Soaps	10%
2523.10.00	Cement Clinkers	10%
2523.29.00	Portland Cement	10%

31.	Gaming Tax		
	Casino	Rate Applicable	Due Date
	(i). Casino Operation	18% of the Gross Gaming Revenue (GGR)	7 th Day of the following Month
	(ii). Internet Casino	25% of GGR	7 th Day of the following Month
	Winners Tax		
	Gaming tax on Casino	12% on value of winning	7 th Day of the following Month
	Gaming tax	15% on value of winning	7 th Day of the following Month
	Types of Other Gaming tax		
	(i). Sporting betting	10% of GGR	7 th Day of the following Month
	(ii). SMS Lotteries	25% of GGR	7 th Day of the following Month
	(iii). Slot Machines	TZS 100,000 Per machine	7 th Day of the following Month
	(iv). National Lotteries	20% of GGR	7 th Day of the following Month
	(v). Forty. Machines Sites	25% of GGR	7 th Day of the following Month
	(vi). Virtual Games	10% of GGR	
	(vii). Other Gaming Products Licensed under Section 51	10% of GGR	

32.	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.
33.	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 affect 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.
34.	Tax Administration <p>Taxpayers Registration</p> <ul style="list-style-type: none"> ❖ Every citizen registered with National Identification Number 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 the last installment period of the year of income.

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.

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.

Official Languages: In communicating with TRA

Every taxpayer should use either Swahili or English language.

Tax Objection

An objection shall be deemed to have been admitted, if the taxpayer has, within a period of thirty (30) days from the date of service of tax decision, paid the amount of tax which is not in dispute or one third of the assessed tax decision whichever amount is greater.

Handling of Goods imported under Consolidation Arrangement

A person who bring goods into the country through consolidation arrangement as a consolidator is obliged to at the point of entry deconsolidate the cargo in accordance to customs procedures, failure of which shall be liable to a fine equal to thirty percent (30%) of the customs value the imported goods.





TANZANIA REVENUE AUTHORITY

Fines for failure to issue or demand FISCAL RECEIPTS



A seller who fails to issue a fiscal receipt or issues an incorrect receipt will be liable to pay a fine of **2,000,000 shillings** or **20%** of the value of goods sold or service rendered, whichever is greater, provided that, the fine shall not be more than **4,000,000 shillings**; or imprisonment for a term not exceeding three years, or both.

A buyer who fails to demand a receipt will be liable to pay a fine of **40,000 shillings** or **20%** of the tax evaded, whichever is greater.

Whenever you sell issue receipt, whenever you buy demand receipt!



TANZANIA REVENUE AUTHORITY

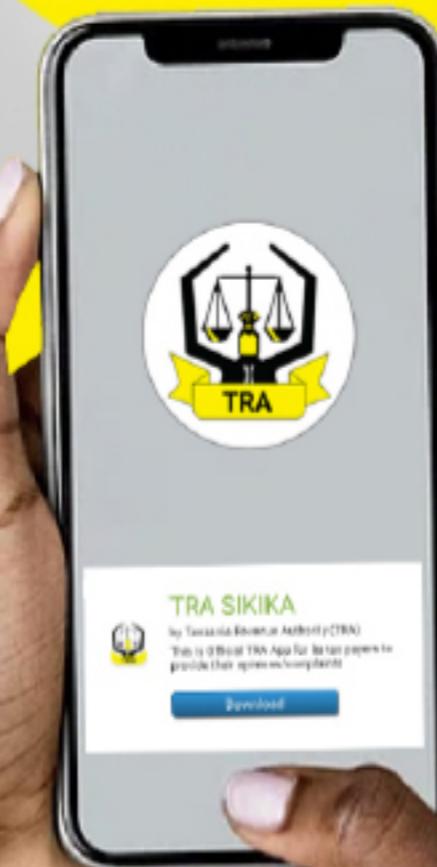
Communicate with Commissioner General via **SIKIKA APP**

How to use the App

1. Access your Android or iOS device (Apple iPhone or iPad), then navigate to the application download section (Google Play Store or App Store) and search for the application '**TRA SIKIKA**'.
2. Download '**TRA SIKIKA**' from the Google Play Store for Android users, and for iOS users (Apple iPhone or iPad), download it from the App Store.
3. Open the '**SIKIKA APP**', where the first two pages serve to welcome you and provide a brief message from '**SIKIKA APP**' (Welcome Message / App Introduction).
4. The '**SIKIKA APP**' allows you to submit feedback or complaints and track their status.
5. To submit feedback, click on the feedback button, then enter your comments and press the submit button. You will receive a confirmation message indicating that your feedback has been received, along with a Tracking Number.
6. To submit a complaint, please click on the complaint button, then enter your complaint details and click the submit button. You will receive a confirmation message regarding the receipt of your complaint along with a tracking number.
7. To track your feedback or complaint, click on the track button, enter the number provided to you after submitting your feedback or complaint, and then click the send button. You will receive a message regarding the status of your feedback or complaint.



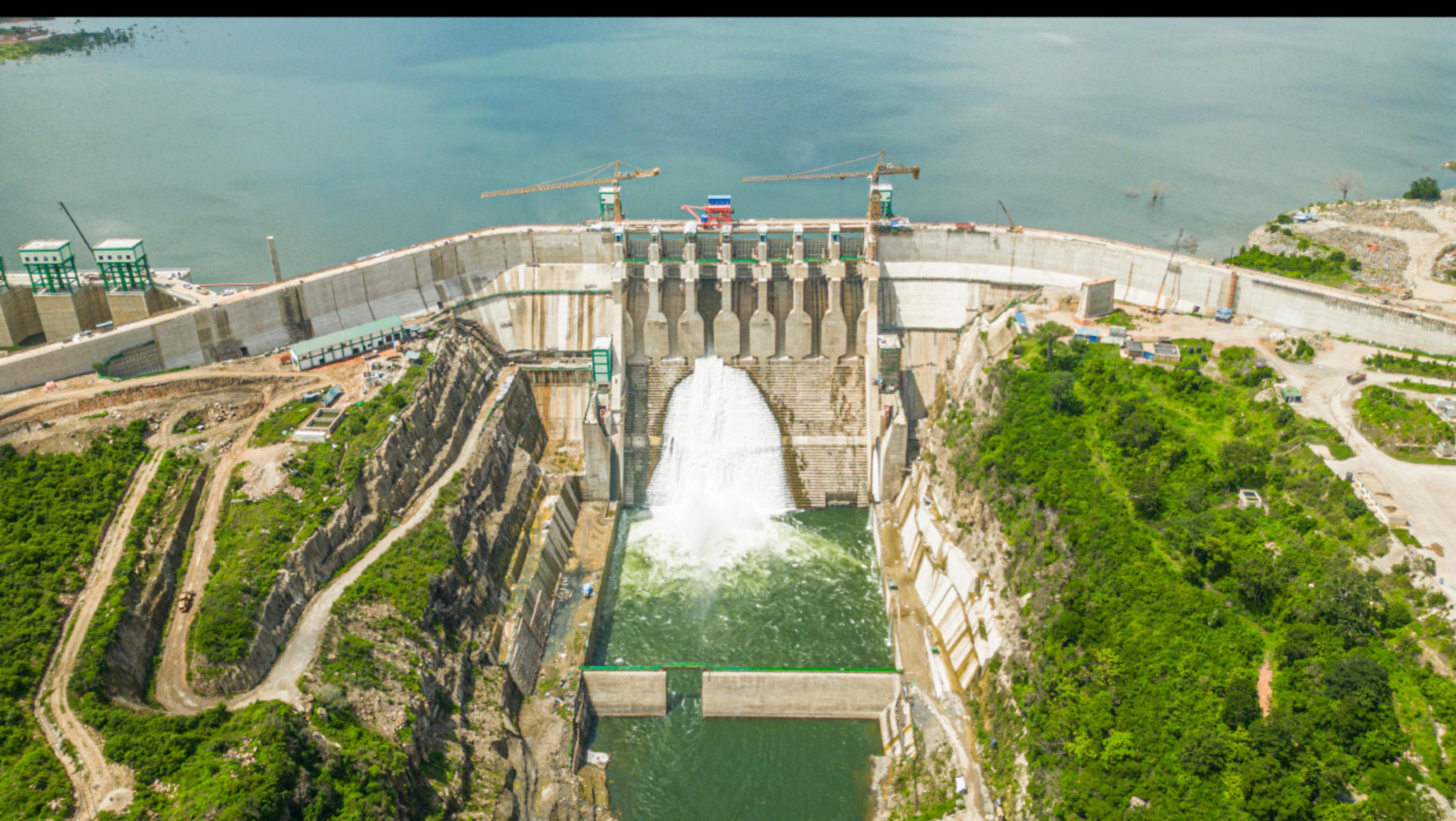
TRA SIKIKA APP





TANZANIA REVENUE AUTHORITY

The Benefits of Voluntary Tax Payment in the Country



The construction of the Mwalimu Nyerere Dam is one of the benefits arising from timely and voluntary tax payments. The dam provides a reliable source of hydroelectric power supply for fostering economic development of Tanzania.

Whenever you sell issue receipt, whenever yo buy demand receipt!



TANZANIA REVENUE AUTHORITY

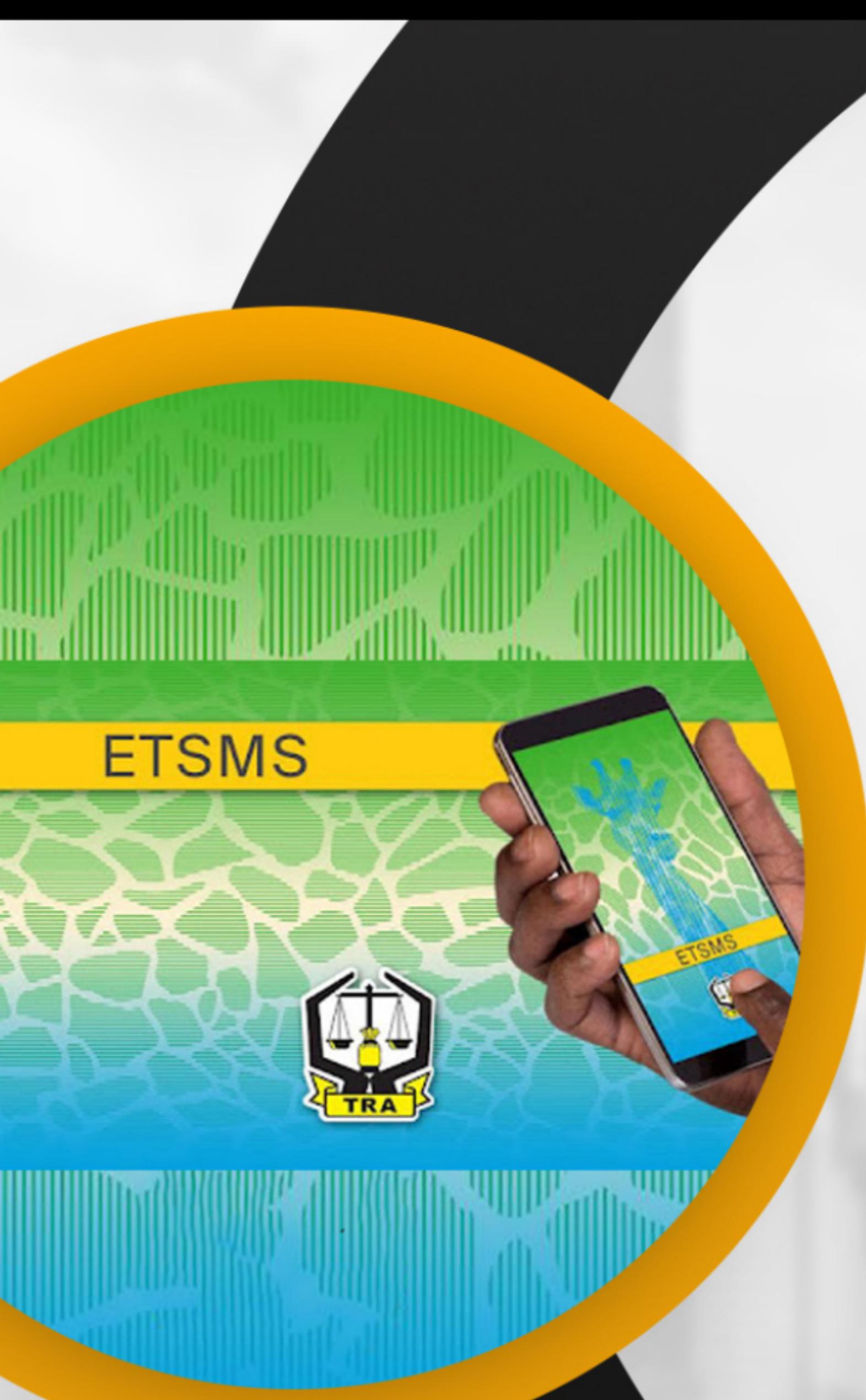
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“Together We Build Our Nation”

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