



**TAXES AND DUTIES AT GLANCE
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%

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 mobilephones	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
	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.		
(f)	i) Royalty payment	15%	15%
	ii) Royalty payments applicable to the film industry.	10%	10%
(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	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 for goods sold to Government or any institution substantially financed by 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
	Note: Submission of statement of tax withheld and Payment of withholding taxes should be within 7 days after the month of deduction.		
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%

- a) Private residence that has been owned and lived in for three or more
- Gains of Tshs. 15 million or less
- b) Agricultural land used for at least 2 of the 3 years prior to realisation -
Market value of less than Tshs 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

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/=

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

6.0	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 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 <i>Gazette</i>, 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.																	
7.0	The Individual Presumptive Tax Rates <table><tr><th rowspan="2">Annual Turnover</th><th colspan="2"></th></tr><tr><th>Not keeping Records</th><th>Keeping Records</th></tr><tr><td>Where turnover does not exceed Tshs 4,000,000/=</td><td>NIL</td><td>NIL</td></tr><tr><td>Where turnover exceeds Tshs. 4,000,000/= and but does not exceed 7,000,000/=</td><td>Tshs 100,000/=</td><td>3% of the turnover in excess of Tshs 4,000,000/=</td></tr><tr><td>Where turnover exceeds Tshs 7,000,000/= but does not exceed Tshs 11,000,0000/=</td><td>Tshs 250,000/=</td><td>Tshs 90,000/= plus 3% of the turnover in excess of Tshs 7,000,000/=</td></tr><tr><td colspan="2">Where turnover is between Tshs 11,000,001/= and Tshs 100,000,000/=</td><td>3.5% of turnover</td></tr></table>	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
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	Note: 1. 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. 2. 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. 3. 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 1. A person who supplies goods or renders services whose turnover exceeds Tshs 11,000,000/= per annum is obliged issue fiscal receipt. Note • 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". • 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
	1. Statement of estimated tax payable (i) For accounts based on Calendar year: On or before 31st March. (ii) For any other accounting period: Within three months from the start of the accounting period. 2. Return of Income: Within six months from the end of the accounting period.

(b)

Income Tax payments

- (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.
- ✓ Late payment of tax: Shall be charged interest at the prevailing 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 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 Tsh. 75,000 whichever is higher In the case of an entity: 2.5% of the amount of tax assessable or Tsh. 225,000 whichever is higher.
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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 sitting capacity of less than 30 passengers, goods vehicles with a capacity less than 7 tones, construction and earth moving equipment.	37.5%
2*	Buses with a seating capacity of 30 or more passengers, heavy general purpose or specialized trucks, trailers, and trailer mounted containers, rail road cars, locomotives, and equipment, vessels, barges, tags and similar, water transportation equipment, air craft, other self-propelling vehicles, plant and machinery used in agriculture or manufacturing.	25%

3*	Office furniture, fixtures and equipment, any asset not included in another class.	12.5%
5**	Buildings, structures, dams, water reservoirs, fences, and similar works of a permanent nature used in agriculture, livestock farming or fish farming	20%
6**	Buildings, structures, international pipeline and similar works of permanent nature other than those mentioned in Class 5.	5%
7**	Intangible assets.	Over useful life of the asset
8**	Plant and machinery (Including windmills electric generators and distribution equipment) used in agriculture and Electronic Fiscal Devices (EFD) purchased by non VAT registered traders, equipment used for prospecting and exploration of minerals or petroleum.	100%
Note 1: 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. Note 2: International Pipeline means: means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country.		
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
	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	
10.0	Value Added Tax (VAT)	
	VAT registration threshold Tanzania Mainland: □ 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 Note The Commissioner General may register a taxable person as intending trader upon fulfilment of the conditions required as per the law.	
	VAT Rates	
	Description of goods/ supplies and services	VAT rates
	Supply of taxable goods and services in Mainland Tanzania	18%
	Importation of taxable goods and services into Mainland Tanzania	18%

	Export of goods and certain services from the United Republic of Tanzania	0%
	A supply of ancillary transport services of goods in transit through mainland Tanzania include:- (i) An integral part of the supply of an international transportservices (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%
	(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.	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 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) 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.

	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:		
	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.		

	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 date for payment is within 30 days from the date an instrument is executed.										
11.	Import Duty <table border="1"> <thead> <tr> <th data-bbox="218 375 729 419">Items</th><th data-bbox="729 375 902 419">Duty Rates</th></tr> </thead> <tbody> <tr> <td data-bbox="218 419 729 491">(i) Raw materials, Pharmaceuticals and capital goods, Hand tools, agricultural implements.</td><td data-bbox="729 419 902 491">0%</td></tr> <tr> <td data-bbox="218 491 729 535">(ii) Semi-finished goods</td><td data-bbox="729 491 902 535">10%</td></tr> <tr> <td data-bbox="218 535 729 606">(iii) Final consumer goods or finished commercial Goods</td><td data-bbox="729 535 902 606">25%</td></tr> <tr> <td data-bbox="218 606 729 677">(iv) For fully finished goods or special taxes items</td><td data-bbox="729 606 902 677">35%</td></tr> </tbody> </table> <i>Some sensitive items are charged at a higher rate than 35% with the intention of protecting local industries.</i>	Items	Duty Rates	(i) Raw materials, Pharmaceuticals and capital goods, Hand tools, 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%
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12.	Excise Duty										
A. Important issue to note Introduction - 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. Licensing - Manufacturers of excisable goods shall be licensed by TRA at a license fee of Tshs 300,000 renewable every calendar year. Submission of Return - 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. 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.											
<table border="1"> <thead> <tr> <th>B: Excise Duty on Motor vehicle based on engine capacity</th><th>Applicable Rate</th></tr> </thead> <tbody> <tr> <td>Description of vehicle including hybrid motor vehicles</td><td></td></tr> <tr> <td>(i) Of cylinder capacity less than 1000cc</td><td>0%</td></tr> <tr> <td>(ii) Of cylinder capacity exceeding 1000 cc but not exceeding 2000 cc</td><td>5%</td></tr> <tr> <td>(iii) Of cylinder capacity exceeding 2000cc</td><td>10%</td></tr> </tbody> </table>		B: 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 2000 cc	5%	(iii) Of cylinder capacity exceeding 2000cc	10%
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C: Additional Excise Duty on Imported used Motor vehicles

(i) Imported motor vehicles aged from eight (8) years but not more than 10 years, counted from the year of its manufacture.	15%
(ii) Imported vehicles aged ten (10) years or more, counted from the year of its manufacture. Note for (i & ii) Excluding passenger vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99.	30%
(iii) Charging hybrid utility vehicles aged more than 5 years from 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

	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	
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 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	
	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. ii) Raw cashew nuts is levied based on 15% FOB Value or USD 160 per metric tonnes whichever is greater iii) Wet blue leather charged on 10% of FOB Value 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 1. Property Rate – This will be administered by Local Government Authorities with effect from 01/01/2024. 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) Ordinary building which is in actual occupation: Rate is Tshs 18,000/= ii) Ordinary building which is in actual occupation in a plot with more than one: Rate is Tshs. 18,000/= each building. iii) For each storey in a storey building Tshs. 90,000/=

b) For Districts:

- i) For ordinary building **Tsh 18,000/=**
- ii) Aplot with more than one ordinary building, all in actual occupation- Rate is **Tshs 18,000/=** for only all building.
- iii) For storey building **Tshs 90,000/=** 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 Eighteen Thousand shillings (**Tshs 18,000/=**)
- An area declared as city council, municipal council, town council or district council shall be a rateable area

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
	3. Slot Machines	TZS 100,000 per machine	7th Day of the following Month
	4. National Lotteries	20% of GGR	7th Day of the following Month
	5. Forty. Machines Sites	25% of GGR	7 th Day of the following Month
	6. Virtual Games	10% of GGR	7 th Day of the following Month

30.	7. Other Gaming Products Licensed under Section 51	10% of GGR	7 th Day of the following Month
	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		
	- 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		
	Taxpayers Registration - 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.