



TANZANIA REVENUE
AUTHORITY

CLIENT SERVICE CHARTER

January 2024

10th Edition

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VISION:

A Trusted Revenue Administration for Socio-Economic Development.

MISSION STATEMENT:



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

OUR CORE VALUES:

Professionalism: We are committed to applying the law consistently, ethically, credibility and utilizing skills and expertise as a prerequisite for administering our requirements.

Accountability: We create and maintain a culture that appreciates and encourages responsibility, clarity and transparency.

Integrity: We believe in being fair and honest in all our dealings with taxpayers and other stakeholders.

Trustworthy: We are determined to maintain a workplace in which trustworthiness thrives.

LIST OF ABBREVIATIONS

A-PAD Assessed Pre-Arrival
Declaration

ICD Inland Container Depot

MU Manufacturing Under

PAD Pre-Arrival Declaration

PMD Post Manifest Declaration

TANSAD Tanzania Single Administration Document

TIC Tanzania Investment Centre

TIN Taxpayer Identification Number

TRA Tanzania Revenue Authority

VAT Value Added Tax

1.0. PREFACE

Our Valued Client, Tanzania Revenue Authority (TRA) recognizes the importance of establishing a closer relationship with clients and other stakeholders. In recognition to this, it has put forward this Client Service Charter as a pronouncement of its commitment to deliver quality services to clients and other stakeholders towards discharging its statutory functions of assessing, collecting and accounting for all revenues administered by the tax laws.

The Charter sets out the respective rights and obligations of both clients and TRA by spell out the service standards that TRA will observe when dealing with clients and other stakeholders.

We are dedicated to offer you services which are impartial, precise and easy accessible with help of technology as well as competent and well-motivated staff that will build mutual trust and respect in our dealings. We recognize you as an honored partner in the Tax Administration.

“Together we build Our Nation”

COMMISSIONER GENERAL

2.0. PUPORSE OF THE CHARTER

- Stipulates fundamental service standards,
- Explains the rights and obligations of our clients,
- Strengthen mutual relationship with Clients.

3.0. OUR CLIENTS

- Taxpayers,
- Tax Consultants,
- Clearing & Forwarding Agents,
- Tax Appeals Board and Tribunal,
- Banking and Financial Institutions,
- Parastatal Organizations,
- Government, Ministries, Agencies and Local Authorities,
- Parliament,
- Judiciary,
- Development Partners and Private Sector Institutions,
- Non-Governmental Organizations,
- Media,
- Tax Clubs and Tax Associations,
- General Public.

4.0. OUR SERVICES

- Registration
- Provision of platforms for returns filing & tax payments
- Tax Assessment
- Tax Audits and Debt Management
- Tax Dispute Resolutions
- Permits and Licences
- Tax incentives and exemptions
- Tax Refunds and payments
- Training and Taxpayers' Education
- Provision of Trade Statistics
- Customs Clearance and Trade facilitation.

5.0. OUR OBLIGATIONS

- To issue correct tax assesment in accordance with tax laws.
- To collect taxes in accordance to the existing tax laws, regulations and procedures.
- To provide high quality services to taxpayers and other stakeholders so as to enable them fulfill their

obligations.

- To handle all enquiries and complaints from clients and other stakeholders with a view of providing solutions and enable the TRA to improve service delivery.
- To educate taxpayers and other stakeholders on their rights and obligations.
- To facilitate effective communication to taxpayers and other stakeholders.

6.0. YOUR RIGHTS

- You have a right to fair treatment
- Your tax affairs shall be privacy and confidential unless the law provides otherwise.
- Your tax objections or any other decision made shall be handled in accordance with the tax laws and procedures.
- You may apply for incentives and exemptions on tax/duties as allowed under the tax laws.
- You will receive timely, clear and accurate responses to your enquiries, complaints and requests

7.0. YOUR OBLIGATIONS

To ensure we meet your expectations, we kindly request you to observe the following obligations;

7.1 Registration

Any person who is eligible to register for tax purposes must register in accordance with the tax laws.

7.2 Filing Tax Returns

To file tax returns within the periods prescribed and pays the tax assessed within the due dates stipulated under the respective tax laws.

7.3 Accuracy of Returns, Customs Declaration and Refund Claims

Every Taxpayer who files a tax return, makes a customs declaration or lodges a refund claim, has an obligation to ensure that the return, refund claim or customs declaration is complete and has true disclosure of the transaction(s) covered in that document.

7.4 Timely Payment of Taxes

To pay taxes promptly as they fall due in order to avoid the penalties and /or interest prescribed under the tax laws.

7.5 Issuance and demand of fiscalized receipts

Every seller of goods and /or service has a duty to issue fiscalized receipts.

Every buyer has a duty to demand fiscalized receipts in for possession of goods or services obtained in accordance to the laws.

7.6 Cooperation with TRA Officers

Every person has a duty to cooperate with TRA Officers in order to carry out their lawful duties without intimidating, abusing, mistreating, threatening or influencing them in any manner whatsoever.

7.7 Obtain Free Services

Not to offer gifts, money, bribes or any favors for the purpose of obtaining services.

8.0. OUR SERVICE LEVEL STANDARDS

We shall serve you with the following service Standards:

SERVICE	DESCRIPTION	TIMELINE
Registration	TIN	Within 1 working day.
	TIN Ammendment	Within 1 working day
	TIN Cancellation	Within 2 working days
	Branch TIN	Within 1 working day
	Value Added Tax (VAT)	Review and approval of the application within 2 working days from the date of application
	VAT Cancellation	Within 30 days from the date of

		application
	Motor vehicle	Within system 2 working days
		District with no system 5 working days.
	EFD Registration	Regional office; Approval of user Identification number, within 2 days from date of receipt.
	EFD Cancellation	Within 2 working days from the date of application
	Tax consultants Registration/ Deregistration	Regional office: Within 5 working days.

		Head Office; Within 14 working days
Tax assesments	Issue Tax Assessment	Within 2 working days after receipt of instructions
	Pre-Arrival Declaration (A-PAD) of goods assesment	Within 24 hours from the date of acceptance of PAD
	Post Manifest Declaration (PMD) of goods assesment	Within 24 hours from the date of acceptance of PMD
Auction	Notification of winners	Within 2 hours after expiry of bidding time.
VAT Refund	Processing VAT Refund	Regional office; 60 working days from

		the date of receipt. Head office; 30 working days from the date of receipt.
VAT Exemption	Processing VAT Exemption	Regional/district office; withing 5 working days from the date of receipt.
Validation of Transit of goods (T1) across land border station	Validation process	Validated within 2 hours after arrival at border station.
License	Driving license	Within 3 working days after fulfilling the relevant

		conditions
	Excisable Goods/Denatured Spirits Manufacturing Licence	Within 10 working days
	Customs Agent License	Within 10 working days after fulfilling the relevant conditions
	License of Transportation of Goods under Customs Control	Within 2 working days after fulfilling the relevant conditions
	Bonded Warehouses License	Within 3 working days after fulfilling the relevant conditions
	Manufacturing Under Bond License	Within 3 working days after

		fulfilling the relevant conditions
	Inland Containers Deports (ICD) License	Within 3 working days after fulfilling the relevant conditions
Tax Stamps (ETS)	Electronic Tax Stamps (ETS) issued to be affixed by selected excisable goods	Within 3 working days
Temporary import/export	Temporary Import and Export of Motor vehicles/cycles	Within 1 day from receipt of the application.
Customs clearance	TANSADs	Within 24 hours after payment.
Customs release order	Direct Release	Within 4 hour upon receipt of physical files.
	Scanning	Within 2 hours upon

		delivery of good at the scanning site.
	Physical verification	Within 4 hours for loose cargo upon delivery of goods at the examination site.
		Within 6 hours for Containerized cargo declaration subjected for physical verification upon receipt of physical file.
Customs exemptions	TIC exemption	Within 14 days.
	Those who are eligible for other exemptions that do not exist under TIC	Within 3 days.

Movement of cargos	Cargo transferred to ICD from the port and from ICD to the port.	Within 24hrs from the time of gate out confirmation
Issuance of release order under Single Customs Territory	Direct Release	Within 4 hour upon receipt of physical files.
	Physical verification upon receipt of physical file	Within 4 hours for containerised cargo declaration
		Within 4 hours for motorvehicle declaration
		Within 4 hours for loose cargo declaration
Tax Audits	Audit process	A maximum of 6 months
	Tax Audit Report	Within 6 days from the date of audit completion
Reporting Informers	Rewarding Informers of Tax	Within 40 working days

	Evasion	upon confirmation of payment of tax recovered
Tax Dispute Resolution	Domestic/customs tax disputes resolution	Within 6 months from the date of receipt of Objection
	Customs disputes resolution	Within 30 days from the date of receipt of Objection
Training Institute of Tax Administration (ITA)	Recognized Professional training on Taxation Certificate 1 year Diploma 2 years Bachelor degree 3 years Postgraduate Diploma 1 year	Eligible applicants shall be informed before course commencement: 3 weeks for short course 1 month for long course

	Masters 2 years	
Telephone	Telephone calls	Pick calls within 40 seconds.
Appointment		According to the provided schedule
Written correspondences	Simple correspondence	Within 1 working day
	Complex correspondence	Within 5 working days
Complaints	Management of Complaints	Within 5 working days.

9.0 SERVICE RECOVERY

In the event that our Officer provides services contrary to the established service standards without valid reasons that causes a delay in service, we will take immediate steps to resolve the problem.

10.0 FEEDBACK

Dear customers, we encourage you, to give your opinion about the quality of the services we provide. This feedback can be given in the form of compliments, comments, complaints and suggestions aimed at improving the service. We urge you to provide feedback through e-mails, phone

calls, radio and television programs, letters, social networks and the results of research or evaluation of various tax seminars.

11.0 WORKING HOURS

Monday to Friday – From 08:00 to 17:00 hours
Customs Offices- 24 hours.

Apart from Customs entry points and Ports, all offices are closed during public holidays, Saturdays and Sundays.