

GOVERNMENT NOTICE NO. 448W published on. 30/6/2023

THE VALUE ADDED TAX ACT,
(CAP. 148)

REGULATIONS

(Made under sections 64(5) and 94)

THE VALUE ADDED TAX (REGISTRATION OF NON-RESIDENT
ELECTRONIC SERVICE SUPPLIERS) (AMENDMENT) REGULATIONS,
2023

- Citation
GN. No.
4780 of 2022
- Commencement
- Amendment of
regulation 3
- “Scope of
electronic
services
- 1.** These Regulations may be cited as the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) (Amendment) Regulations, 2023 and shall be read as one with the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) Regulations, 2022, hereinafter referred to as the “principal Regulations”.
 - 2.** These Regulations shall come into operation on the 1st July, 2023.
 - 3.** The principal Regulations are amended by deleting regulation 3 and substituting for it the following:
 - 3.** The electronic services provided or delivered through internet or any other electronic means and shall include-
 - (a) in the case of websites, web-hosting or remote programs and equipment-
 - (i) search engine and automated helpdesk services;
 - (ii) customisable search engine services;
 - (iii) downloadable digital content including downloadable mobile applications, ebooks and films;

- (b) in the case of software and updating of the software-
 - (i) application software;
 - (ii) system software;
 - (iii) drivers;
 - (iv) filters and firewalls; and
 - (v) plugins;
- (c) in the case of images, texts or information-
 - (i) desktop theme;
 - (ii) photographic image;
 - (iii) pictorial image;
 - (iv) screensaver; and
 - (v) any right to view any item listed under this paragraph.
- (d) in the case of access to database-
 - (i) subscription-based media-
 - (aa) news, magazines, journals, periodical and publication;
 - (bb) blog;
 - (cc) database;
 - (dd) information system services;
 - (ee) games;
 - (ff) internet based auction services;
 - (gg) social networking services; and
 - (hh) webcast, webinar, website, web application or web.
 - (ii) electronic data management-
 - (aa) online data warehousing; and
 - (bb) file sharing and cloud storage services.
 - (iii) sharing and gig economic services or platforms excluding transport hailing services;

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- (iv) electronic booking or electronic ticketing services;
- (e) in the case of self-education packages-
 - (i) distance teaching programme;
 - (ii) educational webcast;
 - (iii) internet-based course;
 - (iv) internet-based education programme; webinar; and digitised content of any book or electronic publication;
- (f) for music, films and games including gaming activities-
 - (i) audio clip;
 - (ii) broadcast not simultaneously broadcast over any conventional radio network;
 - (iii) jingle;
 - (iv) live streaming performance;
 - (v) ringtone;
 - (vi) song;
 - (vii) broadcast not simultaneously broadcast over any conventional television network in Mainland Tanzania;
 - (viii) documentary;
 - (ix) home-made video;
 - (x) streaming services;
 - (xi) movie;
 - (xii) music video;
 - (xiii) program;
 - (xiv) television series;
 - (xv) video clip;
 - (xvi) sound effect; and
 - (xvii) games and games of

- chance-
- (aa) internet-based game, including electronic game and multiplier role-playing game;
- (bb) interactive games, where such interactive game is a game of chance or game where the result is influenced by the skill of the player and game which is a combination of chance and skill; and
- (cc) electronic betting or wagering;
- (g) in the case of political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television;
- (h) in the case of online intermediation services, digital intermediary services excluding taxi hailing services;
- (i) in the case of online advertisement service, through-
 - (aa) news, magazines, journals, periodical and publication;
 - (bb) blog;
 - (cc) database;
 - (dd) information system services;
 - (ee) social networking services; and
 - (ff) webcast, webinar, website, web application or web.”.

Amendment of regulations 5

4. The principal Regulations are amended in regulation 5(b) by inserting the phrase “and geo-location of the device is in Mainland Tanzania” between the words “address” and “or”.

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Amendment of
regulations 6

- 5.** The principal Regulations are amended –
- (a) in sub-regulation (3) by deleting the words “seventh day” and substituting for them the words “twentieth day”;
 - (b) by adding a new sub-regulation (4) as follows –
“(4) For purposes of sub-regulation (3), where the 20th day falls on a Saturday, Sunday or a public holiday, the return shall be lodged on the first working day following a Saturday, Sunday or public holiday.”

Amendment of
regulation 7

- 6.** The principal Regulations are amended in regulation 7 by inserting the words “section 66(3) or” between the words “with” and “section”.

Dodoma,
30th June, 2023

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning