

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

THE INCOME TAX ACT,
(CAP. 332)

REGULATIONS

(Made under section 90A)

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

Citation
GN. No.
478U of 2022

1. These Regulations may be cited as the Income Tax (Registration of Non-Resident Electronic Service Suppliers) (Amendment) Regulations, 2023 and shall be read as one with the Income Tax (Registration of Non-Resident Electronic Service Suppliers) Regulations, 2022, hereinafter referred to as the “principal Regulations”.

Commencement

2. These Regulations shall come into operation on 1st July, 2023.

Amendment of
regulation 3

3. The principal Regulation is amended by deleting regulation 3 and substituting for it the following:

“Scope of
electronic
services

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 thereof-
 - (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) 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;
 - (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) in the case of 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 publication;
 - (bb) blog;
 - (cc) database;
 - (dd) information system services;
 - (ee) social networking services; and
 - (ff) webcast, webinar, website, web application or web.

Dodoma,
30th June, 2023

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning