# GOVERNMENT NOTICE NO. 448Y published on 30/6/2023

THE VALUE ADDED TAX ACT, (CAP.148)

#### REGULATIONS

## (Made under section 94)

#### THE VALUE ADDED TAX (GENERAL) (AMENDMENT) REGULATIONS, 2023

Citation GN No. 225 of 2015	Tax (General) (Amendmen	ts may be cited as the Value Added t) Regulations, 2023 and shall be the Added Tax Regulations, 2015, "principal Regulations".
Commencement	<b>2</b> . These Regulation into operation on the 1 <sup>st</sup> day	ns shall be deemed to have come of July, 2023
Amendment of regulations 4, 5, 6, 7, 8 and 9	· ·	gulations are amended by deleting d 9 and substituting for them the <b>4.</b> -(1) A person may apply to the Commissioner General to defer the payment of tax due in respect of imported or locally manufactured capital goods. (2) An application for deferment of value added tax shall be in Form ITX.247.02. E as prescribed in the Schedule, and shall incorporate a declaration by the applicant that the goods are for use in the business of the applicant.
	Conditions for approval	<b>5.</b> Subject to section 11 of the Act, the Commissioner General shall not approve an application for deferment of value added tax on imported or locally manufactured capital goods unless the value added tax payable in

respect of each unit of the capital

GN NO.448Y (Contd) goods is ten million shillings. Inspection 6. The Commissioner General may, at any time during the period of deferment, inspect the capital goods in respect of which the value added tax was deferred to ascertain whether it is duly installed and utilized for the purpose specified in the application. Period of 7.-(1) The period of deferment deferment of value added tax shall be ten years from the date of importation or purchase of locally manufactured capital goods. (2) Notwithstanding the provisions of any written law, the period of record keeping in respect of imported or locally manufactured capital goods in which tax is deferred shall be ten years. Accounting for 8. The deferred tax on deferred capital imported or locally manufactured goods capital goods shall be treated as output tax and input tax of a person, and shall be accounted for in the same Value Added tax return of the tax period in which the capital goods were imported or locally purchased. Effect of deferred 9. Where the period of tax payable deferment lapses, the value added tax deferred on capital goods shall not become payable.". Amendment of 4. The principal Regulations are amended in regulation regulations 14 14 by deleting the phrase "one hundred million shillings" and

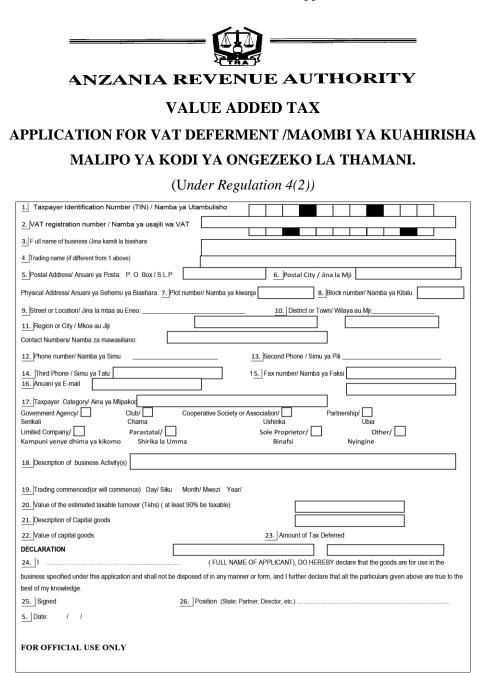
substituting for it the phrase "two hundred million shillings".

GN NO.448Y (Contd) Amendment of Schedule Sche

**5**. The principal Regulations are amended in the Schedule by deleting Form ITX.247.02. E and substituting for it the following new Form:

GN NO.448Y (Contd)

ITX247.02.E Application For VAT Deferment



Name and Signature of the Verification Office
or Decision by the Head of Department/Manager eneral for VAT Deferment on locally manufactured/importe

TO BE FILLED IN QUADRUPLICATES

Value Added Tax (General)	Value	Added	Tax	(General)
---------------------------	-------	-------	-----	-----------

GN NO.448Y (Contd)					
1. Tax					
2. VAT registration number / Namba ya usajili wa VAT					
3. F ull name of business /Jina kamili la biashara	7				
4. Trading name (if different from 1 above)					
5. Postal Address/ Anuani ya Posta: P. O. Box / S.L.P 6. Postal City / Jina la Mji					
Physical Address/ Anuani ya Sehemu ya Biashara: 7. Plot number/ tvamba ya kiwanja 8. Block number/ tvamba ya kitatu					
9. Street or Location/ Jina la mtaa au Eneo: Town/ Wilaya au Mji:					
11. Region or City / Mkoa au Jiji					
Contact Numbers/ Namba za maw					
12. Phone number/ Namba ya Simu 13. Second Phone / Simu ya Pili					
14. Third Phone / Simu ya Tatu     15. Fax number/ Namba ya Faksi       16. Anuani ya E-mail	]				
17. Taxpayer Category/ Aina ya Mlipa <del>xou.</del> Government Agency// Partnership/ Serikali Chama Ushirika Ubia Limited Company/ Parastatal/ Sole Proprietor/Other/ Kampuni yenye dhima ya kikomo Shirika la Umma Binafsi Nyingine					
18. Description of business Activity(s)	_				
19. Trading commenced(or will com					
20. Value of the estimated taxable turnover ( rsns) ( at least 90% be taxable)					
21. Description of Capital goods					
22. Value of capital goods					
DECLARATION					
24. I (FULL NAME OF APPLICANT), DO HEREBY declare that the goods are for use in the business specified under this	=				
application and shall not be disposed of in any manner or form, and I further declare that all the particulars given above are true to the best or my knowledge.					
25. Signed 26. Position (State: Partner, Director, etc.)					
5. Date: / /					
FOR OFFICIAL USE ONLY					
24 Remarks by the Proper Officer:					

	Value Added	Tax (General)	
GN NO.4482	Y (Contd)		
ADDOVAL DV	Commissioner for Customs and Excise 25	Signature of the Proper Officer	
ALIKOVALDI	Commissioner for Customs and Excise 25		
Date of receipt			
Г			
TO BE FILLED IN QUADRUPI	JCATES		

Dodoma, 30<sup>th</sup> June, 2023

## MWIGULU LAMECK NCHEMBA MADELU

Minister for Finance and Planning