

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

**1.** These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2023 and shall be read as one with the Value Added Tax Regulations, 2015, hereinafter referred to as the “principal Regulations”.

Commencement

**2.** These Regulations shall be deemed to have come into operation on the 1<sup>st</sup> day of July, 2023

Amendment of  
regulations 4, 5,  
6, 7, 8 and 9

**3.** The principal Regulations are amended by deleting regulations 4, 5, 6, 7, 8 and 9 and substituting for them the following respectively:

“Application for  
deferment

**4.-(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

**5.** 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

*Value Added Tax (General)*

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*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 deferment

**7.-(1)** The period of 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 deferred capital goods

**8.** The deferred tax on imported or locally manufactured 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 tax payable

**9.** Where the period of deferment lapses, the value added tax deferred on capital goods shall not become payable.”.

Amendment of regulations 14

**4.** The principal Regulations are amended in regulation 14 by deleting the phrase “one hundred million shillings” and substituting for it the phrase “two hundred million shillings”.

*Value Added Tax (General)*

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*GN NO.448Y (Contd)*

Amendment of  
Schedule

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



*Value Added Tax (General)*

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*GN NO.448Y (Contd)*

24	<b>Comments and Recommendation(s) by the Verification Officer:</b>	<p>.....</p> <p>.....</p> <p>.....</p>
	<b>Date</b>	<b>Name and Signature of the Verification Officer</b>
<b>25. Commissioner General Decision or Decision by the Head of Department/Manager on behalf of the Commissioner General</b>		
Approval has been/not been granted for VAT Deferment on locally manufactured/imported		
<p>.....</p> <p>.....</p> <p>.....</p>		
	<b>Date</b>	<b>Name and Signature</b>

TO BE FILLED IN QUADRUPPLICATES

*Value Added Tax (General)*

**GN NO.448Y (Contd)**

1. Tax	<input type="text"/>		
2. VAT registration number / Namba ya usajili wa VAT	<input type="text"/>		
3. Full name of business /Jina kamili la biashara	<input type="text"/>		
4. Trading name (if different from 1 above)	<input type="text"/>		
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/ namba ya kwanja	8. Block number/ namba ya kitau		
9. Street or Location/ Jina la mtaa au Eneo:	<input type="text"/>	Town/ Wilaya au Mji:	<input type="text"/>
11. Region or City / Mkoa au Jiji	<input type="text"/>		<input type="text"/>
Contact Numbers/ Namba za mawasiliano	<input type="text"/>		
12. Phone number/ Namba ya Simu	<input type="text"/>	13. Second Phone / Simu ya Pili	<input type="text"/>
14. Third Phone / Simu ya Tatu	<input type="text"/>	15. Fax number/ Namba ya Faksi	<input type="text"/>
16. Anuani ya E-mail	<input type="text"/>		
17. Taxpayer Category/ Aina ya Mlipakori:	<input type="text"/>		
Government Agency/ <input type="checkbox"/>	Chama <input type="checkbox"/>	Partnership/ <input type="checkbox"/>	Ushirika <input type="checkbox"/>
Limited Company/ <input type="checkbox"/>	Parastatal/ <input type="checkbox"/>	Sole Proprietor/ <input type="checkbox"/>	Ubia <input type="checkbox"/>
Kampuni yenye dhima ya kikomo	Shirika la Umma	Binafsi	Nyingine <input type="checkbox"/>
18. Description of business Activity(s)	<input type="text"/>		
19. Trading commenced (or will commence)	<input type="text"/>		
20. Value of the estimated taxable turnover (TNS) (at least 90% be taxable)	<input type="text"/>		
21. Description of Capital goods	<input type="text"/>		
22. Value of capital goods	<input type="text"/>		
<b>DECLARATION</b>			
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 of my knowledge.		
25. Signed	26. Position (State: Partner, Director, etc.)		
5. Date: / /			
<b>FOR OFFICIAL USE ONLY</b>			
24	<b>Remarks by the Proper Officer:</b>		
	.....		

*Value Added Tax (General)*

*GN NO.448Y (Contd)*

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.....	
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APPROVAL BY Commissioner for Customs and Excise 25	Signature of the <b>Proper Officer</b>
Date of receipt	
<input type="text"/>	

TO BE FILLED IN QUADRUPPLICATES

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

**MWIGULU LAMECK NCHEMBA MADELU**  
*Minister for Finance and Planning*