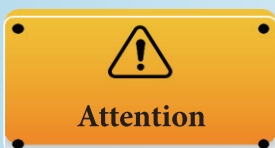


In case of Tanzania Zanzibar, Skills and Development Levy (SDL) is payable by Taxpayers with four (4) employees at the rate of 5% on monthly gross emoluments.

Pay-as-You Earn (PAYE) and SDL are payable on or before the 7th day of each month following the month of deduction.

Value Added Tax (VAT) should be paid on or before the 20th day of the following month, however when falls during public holiday or weekends VAT should be paid in the next working day after 20th.



**IT IS IMPORTANT TO  
PAY TAX CORRECTLY  
AND ON TIME TO AVOID  
INTEREST AND  
PENALTIES**

#### 4. BUSINESS RECORDS

Taxpayers are required to keep proper records including purchases receipts, sales receipts, expenses incurred and other records related to the business transactions

#### 5. USE OF ELECTRONIC FISCAL DEVICE (EFDs)



Taxpayers with turnover exceeding 11 million shillings per annum are eligible to acquire and use EFDs. On the other hand, a person who is excluded from acquiring and using electronic fiscal device shall issue manual receipt.

##### Important issues to be considered;

1. In case of any changes arising in the course of business activities such as establishment of more businesses, changing business location, change of business income and closure of business, the information should be availed in writing to TRA.
2. Issuance of receipt upon sales and demand receipt upon purchases.
3. Filing of returns on or before due dates

### ***For Every Purchase Demand A Receipt, For Every Sales Issue A Receipt***

For more contact please  
Visit your nearest TRA office

Or

**Customer Service Center**

**Toll free numbers:**

0800 750075

0800 780078

0800110016

WhatsApp: +255 744 233333

Facebook: tratanzania | Twitter: @ tratanzania,

Instagram: @tratanzania | Email: services@tra.go.tz

services@tra.go.tz

Tanzania Revenue Authority

Postcode: 28 Edward Sokoine Drive 11105

Mchafukoge

Ilala CBD

P.O.Box 11491, Dar es Salaam

Telephone: +255 22 211 9591- 4, +255 22 2127080

Website

***For any misconduct by TRA Officials:***

*Make a call +255 689 122 515 SMS: +255 689 122 516*

***To expose tax evaders Call***

*+255 22 2137638, +255 784 210209*

***“Together We Build Our Nation”***

***This leaflet does not change the content of the Tax Laws. The Tax Laws shall prevail in case of any inadvertent conflict***



**IMPORTANT POINTS TO  
BE CONSIDERED  
BY THE TAXPAYER**



**July, 2022**

## INTRODUCTION

Tax is the main source of government revenue. The taxpayers play important role to the contribution of government revenue, through this, the government has been providing various services by improving quality of education, health services, construction of infrastructure, security and defense etc. The following compliance issues should be considered by the taxpayer:-

## 1. REGISTRATION

1.1 It is mandatory for every taxpayer to get a Taxpayer Identification Number (TIN) to be used for transactions in all economic activities including business, employment and investment. In case of branches, it is required to request for respective certificates. Individual persons with National Identification Number shall access TIN through TRA website [www.tra.go.tz](http://www.tra.go.tz), otherwise may also be obtained by visiting the nearest TRA office. Remember to keep TIN certificate in a visible place of your business.

### 1.2 Value Added Tax (VAT) Registration

A person shall register for value added tax if there is reasonable ground to expect that the Person's taxable turnover in the twelve months' period will be equal to one hundred million or more. Likewise, the registration threshold of a taxable person's turnover over a period of six months is fifty million shillings or more.

Professional economic activities (Professional services) are required to be registered regardless of their taxable turnover.

## 2. TAX ASSESSMENT



### TAX RATES FOR INDIVIDUAL TRADERS WITH GROSS SALES LESS TSH 100M PER YEAR

Annual Sales	Compliance with Article 35 of the Tax Administration Law (Record Keeping)	
	One who does not keep records	One who keeps
Sales turnover not exceeding Sh. 4,000,000/=	There is none	There is none
Sales turnover exceeding Sh. 4,000,000/= but does not exceed Sh. 7,000,000/=	Sh. 100,000/=	exceeding Sh. 4,000,000/= exceeding Sh.
Sales turnover exceeding Sh. 7,000,000/= but does not exceed Sh. 11,000,000/=	Sh. 250,000/=	Sh. 90,000/= + 3% of sales exceeding Sh. 7,000,000/=
Sales turnover exceeding Sh. 11,000,001/= but does not exceed Sh.100,000,000/=	3.5% of sales turnover	

**Attention:**

These small business rates do not include Professional Services.

## INCOME TAX RATES FOR INDIVIDUAL TRADERS WITH GROSS SALES OVER TSH 100 AND PROFESSIONALS

Profit per year	Annual tax rate
Income not exceeding 3,240,000 shillings/=	There is none
Income exceeding Shs. 3,240,000/= but does not exceed Sh. 6,240,000/=	8% of the amount exceeding 3,240,000 shillings/=
Income exceeding Shs. 6,240,000/= but does not exceed Sh. 9,120,000/=	20,000/= shillings + 20% of the amount exceeding 6,240,000/= shillings
Income exceeding Sh.9,120,000/= but not exceeding Sh.12,000,000/=	68,000 shillings + 25 % of the amount exceeding 9,120,000 shillings/=
Income exceeding Shs. 12,000,000/=	128,000 shillings + 30% of the amount exceeding 12,000,000 Shillings/=

### Attention: INCOME TAX FOR COMPANIES

*Income Tax is charged at a rate of 30% of the total income for all companies operating in Tanzania.*

## 3. TAX PAYMENT

Income tax is payable under quarterly installment arrangements, by every person on or before 31st March, 30th June ,30th September and 31st December.

Skills and Development Levy (SDL) for Tanzania Mainland is payable by Taxpayers with ten (10) employees or more at the rate of 4% on monthly gross emoluments.