

GOVERNMENT NOTICE No. 714 Published On. 8/10/2021

THE VALUE ADDED TAX ACT
(CAP 148)

REGULATIONS

(Made under section 94)

THE VALUE ADDED TAX (GENERAL) (AMENDMENT) REGULATIONS, 2021

Citation
and
commencement
GN. No.
225 of 2015

1.-(1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2021 and shall be read together with the Value Added Tax (General) Regulations, 2015 hereinafter referred to as “principal Regulations”.

(2) These Regulations shall be deemed to have come into operation on the 1st day of July, 2021.

Amendment of
regulations 36A

2. The principal Regulations are amended by deleting regulations 36A and substituting for it the following new Regulations-

“Procedures
for goods
transferred
to Mainland
Tanzania

36A-(1). Subject to section 3(4) of the Act, the goods transferred from Tanzania Zanzibar to Mainland Tanzania shall be cleared through ports of entry in Mainland Tanzania and charged value added tax equal to the difference between the value added tax rate applicable in Mainland Tanzania and that of Tanzania Zanzibar.

(2) For purposes of this regulation “transfer” means transfer of goods from Tanzania Zanzibar to Mainland Tanzania.”.

Amendment of
regulation 36B

3. The principal Regulations are amended by deleting regulation 36B and substituting for it the following:

“Application
for refund of
goods
purchased by
registered tax
payers in
Zanzibar

36B.-(1) An application for refund to be made to Zanzibar Revenue Board under section 3(4) of the Act on goods supplied to a person registered under the value added tax law administered in Tanzania Zanzibar shall be made to the Commissioner General in a form ITX653.01.E prescribed in the Schedule to these Regulations.

(2) The application shall be made one month in arrear and accompanied with the following documents:

- (a) tax invoice generated by Electronic Fiscal Device showing the name, Taxpayer’s Identification Number and Value Added Tax Registration Number of the customer registered in Tanzania Zanzibar;
- (b) landing certificate;
- (c) Single Administrative Document/Customs Declaration Form (IM 9);
and
- (d) transire discharge result report.

Amendment of
Schedule

4. The Schedule to the principal Regulations is amended by adding Form ITX 653.01.E at the end of the Schedule.

SCHEDULE

(Made under regulation 36B(1))

Form No. ITX 653.01.E

**APPLICATION FOR REFUND OF VAT ON GOODS SOLD TO REGISTERED
PERSONS IN ZANZIBAR**



TANZANIA REVENUE AUTHORITY

TO: Commissionier General

P.O. BOX 11491,

DAR ES SALAAM

**APPLICATION FOR REFUND OF VAT ON GOODS SOLD TO VAT
REGISTERED PERSONS IN ZANZIBAR**

I.....(the Commissioner of Zanzibar Revenue Board) apply for refund of Tanzania Shillings being amount of VAT collected by Tanzania Revenue Authority on behalf of Zanzibar Revenue Board on account of goods sold to VAT Registered Persons in Tanzania Zanzibar for the month of.....(state month(s)and year) as provided for under Section 3(4) of the Value Added Tax Act, Cap.148.

Declaration

I DO CERTIFY that the above information/data are correct and I undertake to confirm that the said goods were purchased in Mainland Tanzania by Registered Persons in Zanzibar and transfered from Mainland Tanzania for sale in Zanzibar as per attached Schedule and supporting documents.

.....
Name of Authorised Officer

.....
Signature

.....
Date and

Official Stamp

NOTE:

To be submitted in triplicate

Value Added Tax (General) (Amendment)

Gn. No. 714 (Contd.)

ITX653.01.E. Application for Refund of VAT on Goods sold to Registered Persons in
Zanzibar

ATTACHMENT TO THE VAT REFUND CLAIM FORM

S / N .	NAME OF REGISTERED PERSON IN ZANZIBAR	TAX PAYER IDENTIFICATION NUMBER	VAT REGISTRATION NUMBER	DESCRIPTION OF GOODS PURCHASED	NAME OF SUPPLIER IN ZANZIBAR	TAXPAYER IDENTIFICATION NUMBER	VAT REGISTRATION NUMBER	VAT EXCLUSIVE AMOUNT	V A T	E F F E C T	D A T E OF RECEIPT

Value Added Tax (General) (Amendment)

GN. No. 714 (Contd.)

NB: To be attached with the following particulars as stipulated under Regulation 36B(2).

- (a) a tax invoice generated by Electronic Fiscal Device (EFD) showing the name, Taxpayer's Identification Number and Value Added Tax Registration Number of the customer registered in Tanzania Zanzibar;
- (b) landing certificate;
- (c) Single Administrative Document/Customs Declaration Form (IM 9); and
- (d) Transire discharge result report.

Dodoma,
23rd September, 2021

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning