

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

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VALUE ADDED TAX (GENERAL) REGULATIONS, 2015

ARRANGEMENT OF REGULATIONS

Regulation

Title

PART I
PRELIMINARY PROVISIONS

1. Short Title.
2. Interpretation.

PART II
VALUE ADDED TAX ON IMPORTS

3. Manner of payment and collection of VAT on imports.
4. Application for deferment.
5. Conditions for approval.
6. Inspection.
7. Period of deferment.
8. Accounting for deferred capital goods.
9. Effect of deferred tax payable.

PART III
VALUE ADDED TAX ON SUPPLIES

10. Sale of economic activity as going concern.

PART IV
REGISTRATION

11. General application for registration.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

12. Application by professional service providers.
13. Application by intending trader.
14. Registration threshold.
15. Application for cancellation.
16. Notification of changes.

PART V
PLACE OF TAXATION

17. Appointment of VAT Representative.
18. Liability of the non resident and his representative.
19. Supplier of electronic services.

PART VI
RETURNS, PAYMENTS AND REFUNDS

20. Form and manner of filing Value Added Tax return.
21. Amendment of original VAT return.
22. Correction of minor errors.
23. VAT return by non taxable person.
24. Adjustment on becoming registered.
25. Adjustment on bad debts.
26. Minimum amount.
27. Appointment of input tax by supplier of financial services.
28. Allowable input tax credit for passenger vehicle
29. Application for refund.
30. Refunds to diplomats and international bodies.

PART VII
DOCUMENTS AND RECORDS

31. Form and manner of adjustment notes.
32. Tax decisions.

PART VIII
TRANSITIONAL ARRANGEMENT

33. VAT Relief under transitional arrangement.
34. Notification of Input Tax Credit.

PART IX
GENERAL PROVISIONS

- 35. Value added tax on insurance business.
- 36. Finance lease for value added tax.
- 37. Revocation.

SCHEDULE

THE VALUE ADDED TAX ACT
(ACT NO. 5 OF 2014)

REGULATIONS

(Made under Sections 29(2)84 and 94)

THE VALUE ADDED TAX (GENERAL) REGULATIONS, 2015

PART I
PRELIMINARY PROVISIONS

Short title	1. These Regulations may be cited as the Value Added Tax (General) Regulations, 2015.
Interpretation	2. In these regulations, unless the context otherwise requires-
Act No 5 of 2014	“Act” means the Value Added Tax Act;
	“deferment” means the postponement of payment of the value added tax in respect of capital goods;
Cap 394	“insurance business” means the business of assuming the obligation of an insurer in any class of insurance, which is not declared to be exempt from the provisions of section 2 of the Insurance Act, and includes assurance, reinsurance and reinsurance;
Cap 394	“insurer” means a person carrying on insurance business other than as a broker or agent, and includes an association of underwriters who is not exempt from the provisions of section 2 of the Insurance Act;
	“insured person” means a person who has entered into a contract of insurance with an insurer;

“intending trader” means any person who is in the process of setting up an economic activity with the intention of making taxable supplies with a turnover in excess of the value added tax registration threshold prescribed under Regulation 14 but has not yet commenced to make taxable supplies.

“lease term” includes an additional period for which the lessee has an option to renew a lease;

“non resident” means a person whose permanent address is outside Mainland Tanzania;

“person’s turnover” has the meaning ascribed to it under section 28 (5) of the Act; and

“reinsurance” means the effecting of insurance business as between insurers.

PART II

VALUE ADDED TAX ON IMPORTS

(a) Payment and collection of value added tax on imports

Manner of payment and collection of VAT on imports Act No. 1 of 2005

3. For the purpose of section 8(1)(b) of the Act, value added tax on goods imported for permanent and temporary use in Mainland Tanzania shall be treated in the manner prescribed under the East African Customs Management Act.

(b) Manner and Form of Deferral of Value Added Tax

Application for deferment

4.-(1) An importer of capital goods may apply to the Commissioner General to defer the payment of tax due in respect of imported capital goods.

(2) An application for deferment of value added tax shall be in form ITX247.02.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.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

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 capital goods unless the value added tax payable in respect of each unit of the capital goods is twenty million shillings or above.

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 utilised 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 of capital goods.

(2) Notwithstanding the provisions of any written law, the period of record keeping in respect of imported capital goods in which tax is deferred shall be ten years.

Accounting for deferred capital goods

8. The defferred tax on imported capital goods shall be treated as output tax and input tax of an importer, and shall be accounted for in the same Value added tax return of the tax period in which the capital goods were imported.

Effect of deferred tax payable

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

PART III
VALUE ADDED TAX ON SUPPLIES

Sale of economic activity as going concern

10.-(1) Where an economic activity carried on by a taxable person is sold as a going concern in terms of section 20 of the Act and the purchaser is not registered

for value added tax under the Act, the purchaser shall obtain registration on the date of concluding the sale.

(2) Sale of part of an economic activity shall be a sale as a going concern if-

- (a) it is capable of being operated separately;
- (b) the person's turnover for that part of economic activity sold is equal to, or greater than the value added tax registration threshold; and
- (c) the purchaser is in a position of conducting the relevant activity without being required to make further acquisition in order to make that part of the economic activity operational.

(3) For the purposes of subregulation (1), a sale is deemed to be concluded where-

- (a) consideration is paid, whether partial or in full;
- (b) the deed of sale is duly executed;
- (c) the rights, assets and liabilities attributed to the sale become the entitlement of the transferee; or
- (d) the operation of economic activities are in the control of the purchaser.

(4) Notwithstanding subregulation (3), any criminal liability shall not be attributed to sale as going concern.

PART IV REGISTRATION

General
application for
registration

11.-(1) A person who is required to be registered in terms of sections 28, 29 and 64 of the Act shall make an application in form ITX245.02.E as prescribed in the Schedule, and shall lodge application with the Commissioner within the time specified under section 30 of the Act.

(2) A person's turnover in respect of supplies of imported services shall be considered for registration where that person has a turnover resulting from taxable supplies other than supplies of imported services.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

(3) The application required to be made under subregulation (1) shall be in respect of all economic activities undertaken by that person.

Application by professional service providers

12. Application for value added tax registration by a professional service provider shall be made in accordance with regulation 11(1).

Application by intending trader

13.-(1) Application for registration by an intending trader shall be accompanied with a letter of commitment to comply with conditions as specified under section 29(3) of the Act.

(2) The Commissioner General shall register applicant as an intending trader upon satisfaction that the documentary evidence referred under subregulation (1) indicates that the applicant will make taxable supplies and the registration threshold will be attained within a period of twelve months from the date of commencement of producing taxable supplies.

Registration threshold

14. For the purposes of section 28 of the Act, the threshold for registration shall be one hundred million shillings.

Application for cancellation

15.-(1) A registered person who-

(a) permanently ceases to make taxable supplies;

or

(b) fails to maintain the registration threshold, shall apply for the cancellation of registration in a form ITX246.02.E as prescribed in the Schedule.

(2) The Commissioner General shall, upon satisfaction that there is sufficient evidence that the applicant has permanently ceased to make taxable supplies, cancel registration of the applicant in accordance with section 40 of the Act.

Notification of changes

16. Subject to section 37 of the Act, a taxable person who assumes responsibilities in terms of section 92 of the Act shall, within fourteen days from the

occurrence of the death, insolvency or mortgagee taking possession of land or property of the taxable person, notify the Commissioner General thereof.

PART V
PLACE OF TAXATION

Appointment
of VAT
representative

17.-(1) A non-resident who carries on economic activity in Mainland Tanzania without having a fixed place of business shall appoint a value added tax representative who-

- (a) is a company or individual;
- (b) is a taxpayer with tax identification number (TIN);
- (c) possesses a statement of declaration of representatives's capacity to deal with the value added tax affairs of the non resident;
- (d) has a fixed, well known and accessible place of business; and
- (e) has a good tax compliance history.

(2) A value added tax representative shall not assume responsibilities under section 64(2) of the Act unless the non-resident notifies the Commissioner General, in writing, of the appointment of the tax representative.

(3) The Commissioner General shall, within fourteen days from the date of receipt of the notice under sub-regulation (2), accept or reject, with reasons thereof, the appointment of a tax representative.

Liability of the
non resident and
his representative

18. Without prejudice to section 64(2) of the Act, a non-resident and his representative shall be jointly and severally liable for any value added tax liabilities accrued to the non resident.

Supplier of
electronic
services

19.-(1) A non-resident supplier of electronic services referred to under section 51 of the Act shall be registered for value added tax in accordance with section 64 of the Act.

(2) Electronic services referred under section 51(2) of the Act shall, for the purpose of ascertaining liability for tax, not be regarded as imported service by the value added tax representative.

PART VI
RETURNS, PAYMENTS AND REFUNDS

(a) Returns and payment

Form and manner
of filing Value
Added Tax return

20.-(1) A taxable person shall lodge value added tax return to the Commissioner General on the last working day of the month after the end of the tax period to which it relates.

(2) Value added tax return shall, whether in paper form or electronically, be lodged in form ITX240.02.B as prescribed in the Schedule.

(3) The prescribed value added tax return form ITX240.02.B shall be accompanied by a declaration of details in form ITX241.02.B as prescribed in the Schedule.

Act No.10 of
2015

(4) A return filled in Paper form shall be lodged to the Commissioner General in the manner prescribed under section 33 of the Tax Administration Act.

Act No.10 of
2015

(5) A return filled in Electronic form shall be lodged to the Commissioner General in the manner prescribed under section 34 of the Tax Administration Act.

Amendment of
original VAT
return

21.-(1) A person who wants to amend the original value added tax return or file a replaced value added tax return shall make a written application in that respect to the Commissioner General stating reasons for such amendment or replacement.

(2) Upon approval of the application by the Commissioner General in terms of section 66(4) of the Act, the applicant shall adjust the value added tax account to which the error or omission relates, and reflect such adjustment in amended or replaced return.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

(3) The Commissioner General shall, in making a decision in accordance with section 66(5) of the Act, state the time within which the applicant shall lodge the amended or replaced value added tax return and make payment.

(4) The procedure under this regulation shall not apply in the case of correction of minor errors under section 78 of the Act.

Correction of
minor errors

22.-(1) A person may effect correction of minor errors by making an increasing or decreasing adjustment in the value added tax account for the tax period in which such errors are discovered.

(2) A person making correction under subregulation (1) shall, in writing, notify the Commissioner General of such correction.

(3) For the purpose of this regulation “minor errors” means errors of which the net amount of value added tax resulting from that error does not exceed one million shillings.

(4) Adjustment of minor error shall be made in the Value added tax account and reflected in the value added tax return of the subsequent tax period.

VAT return by
non taxable
person

23.-(1) For the purposes of section 66(2) of the Act, a non -taxable person who is required to pay an amount of value added tax under the Act shall first obtain a Tax Identification Number.

(2) The requirement under sub regulation (1) shall also apply to sale of property of a debtor under Section 27 of the Act.

(3) The Commissioner General shall issue a notice on the manner and mode of payment by non-taxable person or sale referred to under sub regulation (2).

Adjustment on
becoming
registered

24. An adjustment notice issued by a person in terms of section 79(4) of the Act shall be supported by information referred to under section 69(3) of the Act.

Adjustment on
bad debts

25.-(1) A taxable person may deduct input tax in respect of debt which has become irrecoverable under Section 74 of the Act.

(2) the input tax deductible under subregulation (1) shall meet the following conditions-

(a) consideration for a taxable supply was payable in monetary terms;

(b) the taxable person accounted for the supply in a value added tax return; and

(c) the amount of input tax to be claimed is calculated by applying a tax fraction to the actual amount written off.

(3) A debt shall be considered irrecoverable, if-

(a) the taxable person has undertaken action for recovery of the debt or has handed over the bad debt to an attorney or debt collector for recovery;

(b) the action for recovery has exhaustively proven futile; and

(c) the taxable person has made all necessary entries in the books of account, including writing-off the bad debt.

(4) Where a taxable person subsequently receives payment in respect of a bad debt written off, the person shall account for output tax in the tax period in which the payment is received.

Minimum amount

26. For the purpose of the provisions of the Act, the minimum amount shall be one hundred thousands shillings.

Apportionment of
input tax by
supplier of
financial services

27. Subject to section 94(2)(d) of the Act, and for the purpose of apportionment of input tax allowable under section 71(2) of the Act by a supplier of financial services, the value supplies of imported service shall be excluded from the apportionment.

Allowable input
tax credit for
passenger vehicle

28. The passenger vehicle allowed input tax credit in terms of section 68(3)(c) shall be a vehicle which its passenger seating capacity is more than sixteen persons.

(b) Refund

Application for
refund

29.-(1) An application for refund under section 81 and 82 of the Act shall-

- (a) be in Form ITX260.02.E as prescribed in the Schedule;
- (b) be accompanied by a certificate of genuiness as prescribed in the Schedule;
- (c) contain a computation of the refund amount;
- (d) contain a checklist for the applicant's value added tax repayment as specified in form ITX261.02.E as prescribed in the Schedule; and
- (e) contain such other information as the Commissioner General may require.

(2) The certificate of genuiness referred to under subregulation (1) shall be issued by an auditor who has been registered by National Board of Accountants and Auditors and who is registered as a tax consultant with Tanzania Revenue Authority.

Act No.10 of
2015

(3) The procedure for handling overpaid tax referred to under section 83 of the Act shall be dealt with in the manner prescribed under section 71 of the Tax Administration Act.

Refunds to
diplomats and
international
bodies

30.-(1) For the purpose of section 85 of the Act, application for refund to diplomats and international bodies shall be made to the Commissioner General in form ITX262.02.E as prescribed in the Regulations; and

(2) Form ITX262.02.E shall, for the purpose of justifying diplomatic status or status of an international body, be endorsed by the Ministry responsible for foreign affairs and international cooperation.

(3) Every Form ITX262.02.E shall be accompanied by tax invoices related to the taxable supplies on which refunds claim is made.

PART VII
DOCUMENTS AND RECORDS

Form and manner
of adjustment
notes

31.-(1) Subject to section 87 of the Act, an adjustment note shall be in form ITX264.02.E as prescribed in the Schedule.

(2) An adjustment note shall, in addition to requirements under section 87(1)(b), contain the following information-

- (a) a sequential identifying number;
- (b) tax invoice issued in respect of the adjustment;
- (c) a description of the goods or services; and
- (d) the amount being adjusted and the reason for such adjustment.

Tax decisions
Act No.10 of
2015

32. Tax decisions provided under section 90 of the Act shall be dealt with in a manner prescribed under the Tax Administration Act.

PART VIII
TRANSITIONAL ARRANGEMENT

VAT relief under
transitional
arrangement

33. Subject to section 95(2) of the Act-

- (a) an application by a person for value added tax relief which falls within an agreement relating to exploration and prospecting of minerals, gas or oil made before the commencement of this Act; and
- (b) an application for value added tax relief by an investor licensed under the Export Processing Zones Act or Special Economic Zones Act granted relief prior to the commencement of this Act,

shall be in Form ITX263.02.E as prescribed in the Schedule.

Notification of
input tax credit

34. Subject to section 96(7) of the Act, a registered person under the repealed Act who has a turnover of above the registration threshold in terms of the Act shall, within one month from the date of commencement of the Act, notify the Commissioner General of the input tax credit to which that person is entitled to a decreasing adjustment in the notification of input tax credit form as prescribed in form ITX266.02.E of the Schedule.

PART IX
GENERAL PROVISIONS

Value added tax
on insurance
business

35.-(1) An insurer shall account for value added tax on net premium amount received by him in relation to a contract of insurance.

(2) Where an insurer subsequently recovers from an insured person part of the claim paid in relation to a contract of insurance, whether through fraudulent claim or claim from a third party under the principle of subrogation, the insurer shall make increasing adjustment in terms of Section 77 of the Act.

(3) An insured person who is a taxable person shall-

- (a) account for output tax where such person receives payment in respect of settlement of a claim under a contract of insurance; and
- (b) not be eligible to claim input tax credit in relation to purchases of a contract of insurance.

(4) An insurer who makes payment in respect of a claim under contract of insurance to an insured person shall-

- (a) be eligible for input tax credit for the claim, irrespective of whether or not the claim is payable to a taxable person;
- (b) not be eligible to claim input tax credit in relation to costs of sales, administration and

management relating to supply made under contract of insurance.

(5) Export of insurance premium arising from reinsurance shall be zero rated.

(6) For the purpose of this regulation, "net premium received" means the total premium received in a given tax period less payments made for settlement of any claim arising from a contract of insurance and amounts of premium paid for that period to another insurer for the purpose of reinsurance.

(7) A supply of salvage by an insurer shall attract value added tax in accordance with the applicable provisions of the Act.

(8) For the purpose of this regulation "salvage" means damaged property an insurer takes over to reduce its loss after paying a claim.

Finance lease for value added tax

36.-(1) Subject to section 12(3) of the Act, a supply of goods shall be deemed to be a finance lease for the purpose of value added tax where it meets the following criteria-

- (a) the lease agreement provides for transfer of ownership following the end of the lease term or the lessee has an option to acquire the asset after expiry of the lease term for a fixed or pre-supposed price;
- (b) the lease term exceeds 75 percent of the useful life of the asset;
- (c) the estimated market value of the asset after expiry of the lease term is less than 20 percent of its market value at the start of the lease;
- (d) in the case of a lease that commences before the last 25 percent of the useful life of the asset, the present value of the minimum lease payments equal to or in excess of ninety percent of the market value of the asset at the commencement of the lease term; or
- (e) the asset is custom-made for the lessee and after expiry of the lease term the asset will not

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

be of practical use to any person other than the lessee.

(2) Any interest payable on finance lease shall be exempt from value added tax.

Revocation
G.N. Nos.
177 of 1998
178 of 1998
367 of 2000
249 of 2001
178 of 1998
369 of 2002
91 of 2009

37. The following Regulations are hereby revoked-

- (a) the Value Added Tax (General) Regulations, 1998;
- (b) the Value Added Tax (Registration) Regulations, 1998;
- (c) the Value Added Tax (Correction of Errors) Regulations, 2000;
- (d) the Value Added Tax (Imported Services) Regulations, 1998;
- (e) the Value added Tax (Repayments) Regulations, 2002;
- (f) the Value Added Tax (Transitional) Regulations, 1998;
- (g) the Value Added Tax (Exports of Goods and Services) Regulations, 2009.

SCHEDULES

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)



VT2016/015 - VAT Monthly Return

TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX RETURN / RITANI YA KODI YA ONGEZEKO LA THAMANI

Note / Tazitihi

Before filing this form please read carefully instructions provided overleaf.
Kabla ya kufaza fomu hii tafadhali soma kwa uangalifu maelezo yaliyopo nyuma ya fomu

Taxpayer Identification Number (TIN) / Namba ya Utambulisho		<input type="text"/>				
VAT registration number / Namba ya usaji wa VAT		<input type="text"/>				
This return is for the Month of / Rika: Ni ni ya mwezi wa						
Full name of business / Jina kamili la biashara		<input type="text"/>				
Postal address / Anwani ya posta		<input type="text"/>				
For NL return tick (✓) here		<input type="checkbox"/>	Rika nini (✓) na haiyo waka elewa (✓) hepa			
Supplies of goods & or Services / Mauzo ya bidhaa na / au huduma	Value (Excluding VAT) / Thamani (bila kodi)	VAT Rate / (Kiwango)	VAT Amount / (Kiasi cha Kodi)			
Taxable supplies / Mauzo yanayotazwa VAT	02	08	04			
Value of Capital Goods for which VAT is deferred / Thamani ya bidhaa za miji ambazo Kodi yake imehinishwa	03					
Zero rated supplies / Mauzo yanayotazwa kiwango cha sifuri	04					
Exempt supplies / Mauzo yanayotazwa kodi	05					
Special relief / deferred supplies / Mauzo kwa wataalamu au wataalamu	06					
Value of imported services / Thamani ya huduma kubwa nje	07	18	11			
Total output (sales) and Tax / Jumla ya kodi kwenye mauzo	12		13			
Purchase (inputs) / Manunuzi	Value (Excluding VAT) / Thamani (bila kodi)	VAT Rate / (Kiwango)	VAT Amount / (Kiasi cha Kodi)			
Exempt (local & imported) purchases / Manunuzi waliyo samahewa VAT	14					
Non-Creditable purchases / Manunuzi yasiyostahili Majejesho wa VAT	15					
Value of Capital Goods for which VAT is deferred / Thamani ya bidhaa za miji ambazo Kodi yake imehinishwa	16					
Value of imported services / Thamani ya huduma kubwa nje	17	18	19			
Taxable supplies / Manunuzi ya nape nichini yanayotazwa kodi	20	21	22			
Imports of taxable supplies / Manunuzi kutoka nje yanayotazwa kodi	23	24	25			
Total input tax / Jumla ya VAT kwenye manunuzi			26			
Total VAT Payable / Refundable / Kodi kutachapwa / kati ya kodi ambayo au kutoyazwa mbele			27			
VAT credit brought forward / Majejesho wa VAT kutokanayo na miza / Invoicing			28			
Total VAT due or carried forward / Kodi cha kodi ambayo au kutoyazwa mbele			29			
Declaration / Tazitihi						
I hereby certify that the information given in this form is true and complete. / Natitazitihe kuwa taarifa niyoote kwenye fomu hii ni sahihi na kamili						
Name / Jina	Signature / (Sahini)	Date / Tarehe				
FOR OFFICIAL USE ONLY / KWA MATUMIZI YA OFISI TU						
Date of Payment	Pay in full No.	Name of Bank				
Amount paid	Payment slip	Credit No.				
Posted by	Designation					

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX240.01.B - VAT Monthly Return

**NOTES FOR COMPLETING THE RETURN (ITX240.01.B)
MAELEZO YA JINSI YA KUJAZA RITANI YA VAT (FOMU ITX240.01.B)**

NOTE/TANBIHI

- (i) To be completed in the local language only.
- (ii) This return and payment must be submitted to the TRA Office not later than the last working day of the month following the month of business/Ritani ni semite na malipo ni lazima wameshitawia Ofisi ya TRA b zaidi ya siku ya malipo ya kazi ya mwazi unaofuta mwazi wa biashara.
- (iii) Do not leave any box blank. If you have no entry for the box, insert 'NIL'. Kila sanduku ni lazima lijazwe. Waipo huna cho kujaza andika 'NIL'.
- (iv) Write in full the name of person signing the form, finally sign and date the declaration and/or the form in any of the forms. Kicha weka soti na tarehe.
- (v) Declaration of details relating to Purchase Tax Invoices and Sales Documents (Form ITX241.01.B) should be submitted with this return. Taarifa ya maelezo yanayo Awake za Kodi za Manunuzi na Hata za Mauzo (Form ITX241.01.B) ni lazima ambetanzimwe na Ritani ni.

BOX NUMBER

SANDUKU NAMBA	COMPLETION NOTES/MAELEZO
01	Should be filled for NIL return/Weka saame ya kilienasoo Ritali naire malipo.
02	Value of taxable supplies/Thamani ya mauzo yanayotazwa kodi.
03	Rate of tax/Kiwango cha kodi.
04	VAT amount/Kiasi cha kodi kilichotazwa.
05	Value of purchases on Capital Goods on which VAT has been deferred./Thamani ya manunuzi kwenye binafsi za maji ambayo Kodi imehitishwa.
06	Value of zero-rated supplies/Thamani ya mauzo ya binafsi huduma zilizozitazwa kodi kwa kiwango cha asilimia sifuri.
07	Value of exempted supplies/Thamani ya mauzo ya binafsi huduma zilizozaminiwa VAT.
08	Value of supplies to relieved persons/Thamani ya mauzo kwa binafsi huduma zilizozitazwa kwa hasari zilizopewa nafu maalumu ya kodi.
09	Value of imported services/Thamani ya huduma kutoka nje ya nchi.
10	Rate of tax/Kiwango cha kodi.
11	VAT amount/Kiasi cha kodi kilichotazwa.
12	Total output (taxes) (box 2-5+6+7+8+9) Jumla ya mauzo
13	Total tax/Jumla ya kodi (box 4 + 11)
14	Value of exempt local purchases and imports i.e. supplies listed on the Schedule to the VAT Act, 2014./Thamani ya manunuzi yaliyoaminiwa kodi (Binafsi na huduma zilizozitazwa kwenye Jazwili la Sheria ya Kodi ya Ong'ozoo la Thamani ya mwaka 2014).
15	Value of non-creditable local purchases and imports eg. Passenger vehicles, business entertainment./Thamani ya manunuzi yaliyofika kodi na yaliyotazamiwa mara moja ya kodi, kwa mfano vuhuzi wa magari ya abiria au manunuzi ya kufunika kwa vinyonyonyo na biashara.
16	Value of purchases on Capital Goods on which VAT has been deferred./Thamani ya manunuzi kwenye binafsi za maji ambayo Kodi imehitishwa.
17	Value of imported services/Thamani ya huduma kutoka nje ya nchi.
18	Rate of tax/Kiwango cha kodi.
19	VAT amount/Kiasi cha kodi kilichotazwa.
20	Value of taxable purchases/Manunuzi ya mapeleleli yanayotazwa kodi.
21	Rate of tax/Kiwango cha kodi.
22	VAT amount/Kiasi cha kodi kilichotazwa.
23	Value of taxable imports excluding those on which VAT has been deferred/Thamani ya manunuzi kwa binafsi huduma kutoka nje ya nchi ilizozitazwa kodi ambayo kodi imehitishwa.
24	Rate of tax/Kiwango cha kodi.
25	The amount of input tax paid on imports/Kiasi cha kodi kilicholipwa kwenye binafsi na au huduma zilizozitazwa ndani.
26	Total input tax (box 19 + 23+ 25) Jumla ya kodi kwenye manunuzi (Sanduku la 19 + 23 + 25)
27	Enter the difference between the amount in boxes 13 and 26. If the amount in box 13 exceeds that of box 26, the result is VAT payable in that particular month. Where the amount in box 26 exceeds the amount in box 13, the result is VAT refundable and this amount must be entered in brackets. I. Uziwa tofauti kati ya kiasi katika sanduku la 13 na 26. Waipo kiasi kilichopo ndani ya sanduku la 13 ni kikubwa zaidi, tofauti hiyo ni kodi unayotazamiwa kulipa. Enhasoo kiasi kilichopo ndani ya sanduku la 26 ni kikubwa kuliko kiasi cha sanduku la 13, tofauti hiyo itaweka katika mabano (). Ikiwa ndicho kiasi unachotazamiwa katika mwazi huo.
28	Enter the amount of any VAT credit brought forward from previous months/Usia mara moja ya kodi yanayotokana na mwazi iliyopita.
29	Enter the difference between the amount in boxes 26 and 28. This is the amount actually due for payment to TRA or to be carried forward by the taxable person (if it is a credit balance) /Kiasi tofut ya kiasi kilichopo katika sanduku la 26 na 28. Hii ndicho kiasi kilichotazamiwa kulipa TRA au kuhamishwa mwazi unaofuta (venda) ni mara moja).

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX 241.02.B - VAT monthly return declaration of details



(Under Regulation 20(5))

VALUE ADDED TAX / KODI YA ONGEZECO LA THAMANI

DECLARATION OF DETAILS RELATING TO PURCHASES TAX INVOICES AND SALES DOCUMENTS/TAARIFA YA MAELEZO YA KUSUWA ANKARA ZA KODI ZA MANUNZI NA HATI ZA MAUZO

NOTE: This form must be completed in duplicate and submitted to the TRA Office with the VAT Return. Attach separate sheet where this space is not enough.
TANBIHI: Formu hii lazwa katika nakala mbili na kuwasilishwa Ofisi ya TRA ikunitatizwa na niani ya Kodi ya Ongozezo la Thamani. Amsanzidha karatasi nyingine ikiwapo hii hatuzi.

Name of Business/ Jina la Biashara: _____
VAT Registration Number: _____

1. DETAILS OF TAX INVOICES FOR PURCHASES FROM ALL TAXABLE PERSONS / MAELEZO YA ANKARA ZA MANUNZI KUTOKA KIWA WAFANYABIASHARA WOTE WALIOSAJILIWA KUTOZA KODI

SN	Supplier VAT No. / N. ya VAT ya Mawazi	Supplier Name / Jina la Mawazi	Tax Invoice No. / N. ya Anbara	Date of Invoice / Tarehe ya Anbara	Description of Goods or Services / Maelezo ya Bidii au Huduma	Actual amount of VAT / Thamani ya Kusanuka Kote	VAT amount / Kiasi cha Kodi
01							
02							
03							
04							
05							
06							
07							
08							

2. DETAILS OF TAX INVOICES, CASH SALES OF RECEIPTS ISSUED DURING THE PERIOD COVERED BY THE VAT RETURN / MAELEZO KUTUSU ANKARA ZA KODI NA STAKABADHI ZILIZOTUMIKA KATIKA KIFUNDI KINACHOHUSIANA NA NYANI YA KODI

SN	DOCUMENT/ HATI	FROM NUMBER/ KUSANUKA NAMBIA	TO NUMBER/ KUSUNUKA NAMBIA	REMARKS/ SHARHI
01				
02				
03				
04				

3. DECLARATION/ TAMBO

I hereby certify that the information given on this form is true and complete. / Ninatambua kwamba usaidizi uliooana huu ni sahihi na sawa.

NAME/ JINA

SIGNATURE/ KADI

DATE/ TAREHE

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX247.02.E Application For VAT Deferment



TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX

APPLICATION FOR VAT DEFERMENT /MAOMBI YA KUAHIRISHA MALIPO YA KODI
YA ONGEZEKO LA THAMANI,

(Under Regulation 4(2))

1. Taxpayer Identification Number (TIN) / Namba ya Utambulisho

2. VAT registration number / Namba ya Utaifa wa VAT

3. Full name of business / Jina kamili la biashara

4. Trading name (if different from 3 above)

5. Postal Address / Anwani ya Posti: P. O. Box / S.L.P. 6. Postal City / Jina la Mji

Physical Address / Anwani ya Sehemu ya Biashara: 7. Plot number / Namba ya kowanga 8. Block number / Namba ya Kibla

9. Street or Location / Jina la mitaa au Enchi 10. District or Town / Wilaya au Mji

11. Region or City / Mkoa au Jiji

Contact Numbers / Namba za mawasiliano:

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. E-mail / Anwani ya Email

17. Taxpayer Category / Aina ya Mtejaaji:

Government Agency / Senkasi Club / Chama Cooperative Society or Association / Ushirika Partnership / Ujiazi Other /

Limited Company / Kampani yenye shirika ya kikomo Parastatal / Shirika la Umma Sole Proprietor / Biashari Other / Nyirigine

18. Description of business Activity

19. Trading commenced (or will commence) Day / Siku Month / Mwezi Year

20. Value of the estimated taxable turnover (Tsh) (at least 90% be taxable)

21. Description of Capital goods imported

22. Value of capital goods imported 23. Amount of Tax Deferred

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 of my knowledge.

25. Signed 26. Position (Date: Partner, Director, etc.)

27. Date

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

FOR OFFICIAL USE ONLY

24 **Remarks by the Proper Officer:**
.....
.....
.....
.....

.....
Signature of the Proper Officer

APPROVAL BY Commissioner for Customs and Excise 24

Date of receipt

2015 02/23/2015 10:40:40 AM

ITX245.02.E Application for Registration



TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX

APPLICATION FOR REGISTRATION FOR VAT/MAOMBI YA USAJILI WA KODI YA

ONGEZEKO LA THAMANI

(Regulation 11(1))

1. Taxpayer Identification Number (TIN) / Namba ya Utambulisho		<input type="text"/>	
2. Full name of business / Jina kamili la biashara <input type="text"/>			
4. Trading name (if different from 2 above) <input type="text"/>			
3. Postal Address / Anwani ya Posta: P. O. Box / B.P.		6. Postal City / Jina la Mji	
<input type="text"/>		<input type="text"/>	
Physical Address / Anwani ya Sehemu ya Biashara: 7. Plot number / Namba ya kwanja <input type="text"/>			
8. Block number / Namba ya Kibao <input type="text"/>			
9. Street or Location / Jina la mtaa au Enchi <input type="text"/>		10. District or Town / Wilaya au Mji <input type="text"/>	
11. Region or City / Mkoa au Jiji <input type="text"/>			
Contact Numbers / Namba za mawasiliano:			
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"/>		13. Fax number / Namba ya Faksi <input type="text"/>	
15. Anwani ya Email <input type="text"/>			
17. Taxpayer Category / Aina ya M...			
Government Agency / <input type="checkbox"/>		Club / <input type="checkbox"/>	
Senkani		Cooperative Society or Association / <input type="checkbox"/>	
		Ushirika	
Limited Company / <input type="checkbox"/>		Partnership / <input type="checkbox"/>	
Kampuni yenye dhima ya kikomo		Ushirika wa Umma	
		Sole Proprietor / <input type="checkbox"/>	
		Owner / <input type="checkbox"/>	
		Mwajiri	
18. Description of business Activity(s) <input type="text"/>			
19. Total turnover for the last 12 months (TZS) <input type="text"/>			
20. Total turnover, excluding exempt supplies <input type="text"/>			
for the last 12 months (TZS)			
21. Turnover equal to or greater than one half of the registration threshold in the period of 6 months (TZS) <input type="text"/>			
DECLARATION			
23. I, <input type="text"/> (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.			
24. Signed <input type="text"/>		25. Position (State Partner, Director, etc.) <input type="text"/>	
26. Date: <input type="text"/>			

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

FOR OFFICIAL USE ONLY	
Registration Type	<input type="text"/>
Business Sector Code	<input type="text"/>
Date of Receipt	<input type="text"/>
Effective date of registration (EDR)	<input type="text"/>
APPROVED BY OFFICER	
VAT Registration No.	<input type="text"/>

TO BE FILLED IN DUPLICATE

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX246.02.E Application for Cancellation of VAT Registration



TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX

APPLICATION FOR CANCELLATION OF VALUE ADDED TAX REGISTRATION

MAOMBI YA KUFUTIWA USAJILI WA KODI YA ONGEZECO LA THAMANI

(Regulation 15(1))

1. Taxpayer Identification Number (TIN) / Namba ya Utambulisho	<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 3 above)	<input type="text"/>		
5. Postal Address / Anuani ya Posta: P. O. Box / S.L.P.	<input type="text"/>		
6. Postal City / Jina la Mji	<input type="text"/>		
Physical Address / Anuani ya Sehemu ya Biashara: 7. Plot number / Namba ya kwanja	<input type="text"/>		
8. Block number / Namba ya Kibali	<input type="text"/>		
9. Street or Location / Jina la mtaa au Eneo	<input type="text"/>		
10. District or Town / Wilaya au Mji	<input type="text"/>		
11. Region or City / Mkoa au Jiji	<input type="text"/>		
Contact Numbers / Namba za mawasiliano:			
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. E-mail / Posta pepe	<input type="text"/>		
17. Taxpayer Category / Aina ya Mtekelezi:			
Government Agency / <input type="checkbox"/> Senzi	Clubs / <input type="checkbox"/> Chama	Cooperative Society or Association / <input type="checkbox"/> Ushirikiano	Partnership / <input type="checkbox"/> Ushirikiano
Limited Company / <input type="checkbox"/> Kampuni yenye dhima ya kikomo	Partnership / <input type="checkbox"/> Shirika la Umma	Sole Proprietorship / <input type="checkbox"/> Biashara	Other / <input type="checkbox"/> Mwingine
18. Date of cessation of business	<input type="text"/>		
19. Describe reasons for cessation	<input type="text"/>		
20. If cancellation is by reason of threshold state the amount	<input type="text"/>		
20. Signed	<input type="text"/>		
21. Position (State: Partner, Director, etc.)	<input type="text"/>		
22. Date:	<input type="text"/>		

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

FOR OFFICIAL USE ONLY	
Date of receipt	<input type="text"/>
Effective date of Cancellation (EDC)	<input type="text"/>
Approved by Officer	<input type="text"/>
 <i>TO BE FILLED IN DUPLICATE</i>	

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX260.02.E Application for Fund Refund of Negative net amount



TANZANIA REVENUE AUTHORITY

(Under Regulation 29(1)(a))

TO: Commissioner for Domestic Revenue, Large Taxpayer Department
PO BOX

DAR ES SALAAM
U.f.s: The Regional Manager
Po Box.....
.....

APPLICATION FOR REFUND OF NEGATIVE NET AMOUNT

I..... (the name of business) with VAT Registration Number
(VRN)..... and TIN..... am satisfied
that my input tax allowable credits exceeds the output tax I made for the prescribed tax period(s)
of..... (state month(s) and year). According to my computations, I have a net
negative amount of Tshs.....
I therefore apply to be refunded the entire amount.....

.....
.....

Full Name	Title of Applicant	Date
-----------	--------------------	------

NOTE:- To be submitted in triplicate

ITX261.02.E Checklist for the claimants of negative amount



TANZANIA REVENUE AUTHORITY
CHECKLIST FOR THE CLAIMANTS OF VAT NEGATIVE AMOUNT

(Under Regulation 29(1)(d))

PART A

1. NAME OF THE TAXABLE PERSON
2. TAXPAYER IDENTIFICATION NUMBER
3. VAT REGISTRATION NUMBER
4. TAX PERIOD COVERED BY THE CLAIM: TO
5. AMOUNT CLAIMED:
6. BANK ACCOUNT NO:
7. BANK NAME e. SWIFT BIC CODE

PART B

S/N	REQUIREMENTS	TICK IF YOU HAVE COMPLIED	VERIFICATION BY TRA OFFICIAL
1.	Properly completed claim form VAT 20S		
2.	Approved monthly claimant		
	Claimant of half year basis		
3(a)	Properly completed certificate of genuineness from an Auditor who is registered by NBAA and also by TRA as a Tax consultant has been attached.		
	(b) Brief Auditor's working on how the claimant amount has been arrived at has been attached.		
C	EVIDENCE OF EXPORTS PROVIDED		
	(i) Evidence that the goods have been received outside the United Republic of Tanzania i.e. landing certificate or any other similar evidence		
	(ii) Airway Bills		

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

	(iii) Bills of Lading		
	(iv) Road consignment note		
	Form ITX263.02.E		
4.	Reasons for negative net amount		
	(i) An exporter		
	(ii) A supplier to special relieved persons		
	(iii) Intending trader		
	(iv) Other reasons (state if any)		
5.	Types of supplier engaged in		
	(i) All taxable i.e. supplier		
	(ii) a mixture of taxable and exempt		
6	Apportionment of input tax for taxable persons engaged in 5(ii) has been done		
7	There is no any outstanding VAT returns		
8	The negative net amount for the period of claim ceased to be carried forward.		

PART C

Declaration

I hereby certify that the information given in this checklist is true and correct

Name and capacity of the declarant

Signature of the declarant

Official stamp

General remarks by TRA Official

Name of the official

Signature:

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

CERTIFICATE OF GENUINENESS

(Under Regulation 29(1)(b))

NAME OF REGISTERED PERSON:

TAXPAYER IDENTIFICATION NUMBER:

VAT REGISTRATION NUMBER:

I/We have examined the genuineness of the attached claim for the refund of VAT amounting to TShs.....(figures).....(in words) made by the Taxable person for the Tax period ofto ensure compliance with the provisions of the Value Added Tax No.5 of 2014 and the Value Added tax (General) Regulations 2015, and have obtained all possible information and explanations necessary for the purpose of my/our examination.

My/Our examination was designed to enable me/us to obtain reasonable assurance that the claim is, to the best of my/our opinion, free from misstatement, and included verification on test basis, of evidence supporting amount claimed. It also included an assessment of the adequacy of M's.....system of recording and accounting for VAT.

As per the requirements of the VAT (General) Regulations, I/We confirm that the bank account to effect this refund is Number.....at.....Bank
.....Branch, SWIFT BIC Code.....

In my/our opinion the attached Vat claim of TShs.....gives a true and fair view of the amount claimed and is properly refundable under the VAT Act 2014 and Regulations.

Signed:

Certified Public Accountant and Public Practice (CPA-PP), NBAA Certificates of Practice.

No.

Date:..... Seal

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX262.02.E Claim for refund of VAT



TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX (VAT)

CLAIM FOR REFUND OF VAT PAID BY DIPLOMATS, DIPLOMATIC MISSIONS AND INTERNATIONAL BODIES.
(Under Regulation 30(1))

Notes for completion of the form have been provided overleaf.

1. (a) Name and Address of a person claiming the refund:

.....
.....
.....

- (b) Name of Embassy/Mission

.....

2. Particulars of the purchases:

Date	Name of the Supplier	Tax Invoice Number	Taxable Value (TShs.)	VAT (TShs.)
		TOTAL		

- 3 (a) Amount of tax claimed in TZS:

.....
..... (in
words).....

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

(b) Banker's Name

.....
Account Number
Account Name
Bank Branch..... SWIFT BIC Code

4. Declaration:

I (Name
of the claimant) DO HEREBY declare that this claim is genuine.

Signature of the claimant

Date:

5. Recommendation by the Head of the Mission

Claim approved/disapproved (delete whichever is inapplicable)

.....
Head of the Mission Signature and Seal

6. Recommendation by the Ministry of Foreign Affairs and International Co-operation.

I (Name of responsible Officer) recommend/do not
recommend the refund to be effected because of the following
reason(s):.....

Signature date and official stamp

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

7. FOR OFFICIAL USE:

(a) Remarks by Verifying officer:

.....
.....
.....
.....

.....
Signature of the Verifying officer

(b) Commissioner's decision:

.....
.....

.....
Claim approved/disapproved

Date Signature Official stamp

COMMISSIONER FOR DOMESTIC REVENUE

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

NOTES FOR COMPLETION OF THE FORM

- (i) Refunds claim to be submitted in triplicate to the Commissioner.

Distribution: Original and Duplicate - Commissioner for Domestic
Revenue

Triplicate - Permanent Secretary,
Ministry of Foreign Affairs and International Co-
operation.

- (ii) The applicant shall retain a Quaduplicate copy.
- (iii) A claim to be lodged to the Commissioner for Domestic Revenue may be made out for every month, provided that it exceeds shillings 50,000, and an amount that is below shillings 50,000 may be accumulated for a period of more than one month before it is claimed.
- (iv) The Tax Invoices' EFD receipts related to the supplies on which refunds claim is made must be attached to the claim.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX264.02.E Adjustment Notes



TANZANIA REVENUE AUTHORITY

VALUE ADDED TAX

ADJUSTMENT NOTES

(Under Regulation 31(1))

1. Taxpayer Identification Number (TIN)	<input type="text"/>
2. VAT Registration Number (VRN)	<input type="text"/>
3. Full name of business/Uina la Biashara	<input type="text"/>
4. Trading name (if different from 2 above)	<input type="text"/>
5. Postal Address/ Anuani ya Posta: P. O. Box / S.L.P.	<input type="text"/>
6. Postal City / Jina la Mji	<input type="text"/>
Physical Address/ Anuani ya Sehemu ya Biashara: 7. Plot number/ Namba ya kwanja	<input type="text"/>
8. Block number/ Namba ya Kitaku	<input type="text"/>
9. Street or Location/ Jina la mtaa au	<input type="text"/>
10. District or Town/ Wilaya au Mji	<input type="text"/>
11. Region or City/ Mkoa au Jiji	<input type="text"/>
Contact Numbers/ Namba za mawasiliano:	
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. E-mail Address/Baruapepe	<input type="text"/>
17. Description and nature of supply	<input type="text"/>
18. Reasons for adjustment- (credit note or debit note including the number of respective invoice)	<input type="text"/>
19. The amount of value added tax payable on this supply (credited or debited)	<input type="text"/>
20. Date on which adjustment note was issued	<input type="text"/>

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX263.02.E Application For Utilization Of VAT Relief

TANZANIA REVENUE AUTHORITY
VALUE ADDED TAX FORM
(Under Regulation 33)

Complete In Quadruplicate

Serial No.....

To: Regional Manager

TIN:

P. O. Box
.....

VRN:

APPLICATION FOR UTILIZATION OF VAT RELIEF GRANTED TO EXPLORERS AND PROSPECTORS OF MINERALS, GAS OR OIL, AND TO INVESTOR LICENSED UNDER THE EXPORT PROCESSING ZONES ACT OR SPECIAL ECONOMIC ZONES ACT

PART A: (To be completed by applicant)

The (name of the Organisation).....

is applying for VAT relief on supplies of goods/services as detailed below:

Details of the goods/services		Value exclusive of VAT (in shs.)	VAT Amount	Supplier
Description	Quantity			

NB: *In case the space provided above is not sufficient please attach the list of additional items in the same format for motor vehicle give the following details for each vehicle or attach the detailed Schedule of all vehicles applied for.

Make Engine No.....

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

FOR OFFICIAL USE

(a) Comments and Recommendation(s) by the Verification Officer:

.....
.....
.....
.....
.....

.....
Date

.....
Name and Signature of the Verification Officer

(b) Commissioner General's Decision

Approval has been/not been granted for VAT relief to:

.....
.....
.....
.....

.....
Date

.....
Signature and Stamp of the Commissioner General

NOTE: This authority is valid for 30 days from the date of approval

Distribution: Original - Supplier of goods/services (To be retained for your records/

Verification by TRA)

Duplicate - Applicant

Triplicate - TRA Office

Quadruplicate - recommending Ministry/ Organisation.

Value Added Tax (General) Regulations, 2015

G.N. No. 225 (contd.)

ITX266.02.E Notification For Input Tax Credit



TANZANIA REVENUE AUTHORITY

(Under Regulation 54)

TO: Commissioner for Domestic Revenue Large Taxpayer Department
PO BOX
DAR ES SALAAM

NOTIFICATION FOR INPUT TAX CREDIT AT THE COMMENCEMENT OF
VAT ACT, 2014

I (the name of
business) with VAT Registration Number (VRN) and TIN
.....
am satisfied that my input tax credits as at the commencement of the Value Added Tax /act, 2014
amounting to Tsh. are correct.

I hereby notify that the input tax credit will be claimed in the tax period(s) of
.....

I DO HEREBY CERTIFY that the above information/data are correct.

.....
Full name of taxpayer Date

NOTE: To be submitted in duplicate.

Dar es Salaam,
3 June, 2015

SAADA M. SALUM
Minister for Finance