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

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**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 (TIN)

3. VAT REGISTRATION NUMBER

4. TAX PERIOD COVERED BY THE CLAIM: …………............……………TO ……...……….………..................................…

5. AMOUNT CLAIMED: ………………………………………………………….........……….……..............................................

6. BANK ACCOUNT NO: ………………………………………………………...........…………...................................................

7. BANK NAME................................................................................... 8. SWIFT BIC CODE .........................................................

**PART B**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **REQUIREMENTS** | **TICK IF YOU HAVE COMPLIED** | **VERIFICATION BY TRA OFFICIAL** |
| 1. | Properly completed claim form VAT 208 |  |  |
| 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 |  |  |
|  | 1. 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 |  |  |
|  | (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 supplies engaged in |  |  |
|  | (i) All taxable i.e. supplies |  |  |
|  | (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: …………………………………………………