



TANZANIA REVENUE AUTHORITY

ISO 9001 : 2015 CERTIFIED

CLIENT'S SERVICE CHARTER

January, 2024

10th Edition



UNION BANK OF SWITZERLAND
KODI YA MAPATU

PAKUA APP YA HAKIKI STEMPU!

KODI YA MAPATU

Mapato Kwa Mwezi
Mapato yasiyozidi Sh. 27,000
Mapato yanayozidi Sh. 27,000
Mapato yanayozidi Sh. 520,000
Mapato yanayozidi Sh. 520,000
Mapato yanayozidi Sh. 760,000
Mapato yanayozidi Sh. 760,000
Mapato yanayozidi Sh. 1,000,000
Mapato yanayozidi Sh. 1,000,000



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CONTENTS

VISION:.....	iii
MISSION STATEMENT	iii
OUR CORE VALUES:	iii
LIST OF ABBREVIATIONS	iv
1.0. PREFACE.....	1
2.0. PURPOSE OF THE CHARTER	2
3.0. OUR CLIENTS	2
4.0. OUR SERVICES.....	3
5.0. OUR OBLIGATIONS	3
6.0. YOUR RIGHTS	4
7.0. YOUR OBLIGATIONS	5
8.0. OUR SERVICE LEVEL STANDARDS	7
9.0 SERVICE RECOVERY	15
10.0 FEEDBACK.....	15
11.0 WORKING HOURS.....	15

VISION:

A Trusted Revenue Administration for Socio-Economic Development.

MISSION STATEMENT

We Make It Easy to Pay Tax and Enhance Compliance for Sustainable Development.

OUR CORE VALUES:

Professionalism: We are committed on applying the law consistently, ethically, credibility and utilizing skills and expertise as a prerequisite for administering our requirements.

Accountability: We create and maintain a culture that appreciates and encourages responsibility, clarity and transparency.

Integrity: We believe in being fair and honest in all our dealings with taxpayers and other stakeholders.

Trustworthy: We determine to maintain a workplace in which trustworthiness will thrive.

LIST OF ABBREVIATIONS

A-PAD	Assessed Pre-Arrival Declaration
PAD	Pre-Arrival Declaration
PMD	Post Manifest Declaration
TANSAD	Tanzania Single Administration Document
TIC	Tanzania Investment Centre
TIN	Taxpayer Identification Number
TRA	Tanzania Revenue Authority
VAT	Value Added Tax

1.0. PREFACE

Our Valued Client,

Tanzania Revenue Authority (TRA) recognizes the importance of establishing a closer relationship with clients and other stakeholders. In recognition to this, it has put forward this Client's Service Charter as a pronouncement of its commitment to deliver quality services to clients and other stakeholders towards discharging its statutory functions of assessing, collecting and accounting for all revenues administered by the tax laws.

The Charter sets out the respective rights and obligations of both clients and TRA by spelling out the service standards that TRA will observe when dealing with clients and other stakeholders.

We are dedicated to offer you services which are impartial, precise and easily accessible with the help of technology as well as competent and well-motivated staff that will build mutual trust and respect in our dealings. We recognize you as an honored partner in the Tax Administration.

Together We Build Our Nation.

COMMISSIONER GENERAL

2.0. PURPOSE OF THE CHARTER

- Stipulates fundamental service standards;
- Explains the rights and obligations of our clients;
- Strengthens mutual relationship with clients.

3.0. OUR CLIENTS

- Taxpayers;
- Tax Consultants and Clearing & Forwarding Agents;
- Tax Appeals Board and Tribunal;
- Financial Institutions;
- Parastatal organizations;
- Government, Ministries, Departments, Agencies and Local Authorities;
- Parliament;
- Judiciary;
- Development Partners and Private Sector Institutions;
- Non-Governmental Organizations;
- Media;
- General Public.

4.0. OUR SERVICES

- Registration
- Tax Assessment
- Tax Audits and Debt Management
- Tax Dispute Resolutions
- Permits and Licenses
- Tax incentives and exemptions
- Tax Refunds and payments
- Training and Taxpayers' Education
- Provision of Trade Statistics
- Customs Clearance and Trade facilitation.

5.0. OUR OBLIGATIONS

- To issue correct tax assesment in accordance with tax laws.
- To collect taxes in accordance to the existing tax laws, regulations and procedures.
- To provide high quality services to taxpayers and other stakeholders so as to enable them fulfill their obligations.
- To handle all enquiries and complaints from clients and other stakeholders with a view of providing solutions and enable the TRA to improve service delivery.

- To educate taxpayers and other stakeholders on their rights and obligations.
- To facilitate effective communication to taxpayers and other stakeholders.

6.0. YOUR RIGHTS

- You have a right to fair treatment
- Your tax affairs shall be privacy and confidential unless the law provides otherwise.
- You have the right to be presumed honest unless evidence to the contrary exists and it is proven.
- Your tax objections or any other decision made shall be handled in accordance with the tax laws and procedures.
- You may apply for incentives and exemptions on tax/duties as allowed under the tax laws.
- You will receive timely, clear and accurate responses to your enquiries, complaints and requests.

7.0. YOUR OBLIGATIONS

In order to serve you as per your expectation, we request you to do the following;

7.1 Registration

Any person who is eligible to register for tax purposes must register in accordance with the tax laws.

7.2 Filing Tax Returns

Any person who is registered for tax purposes must file tax returns within the periods prescribed and pay the tax assessed within the due dates stipulated under the respective tax laws.

7.3 Accuracy of Returns, Customs Declaration and Refund Claims

Any person who files a tax return, makes a customs declaration or applies a refund claim, has an obligation to ensure that the return, refund claim or customs declaration is complete and has true disclosure of the transaction(s) covered in that document.

7.4 Timely Payment of Taxes

Every taxpayer has a duty to pay taxes promptly as they fall due in order to avoid the penalties and /or interest prescribed under the tax laws.

7.5 Issuance and demand of fiscalized receipts/ Record Keeping.

Every taxpayer (seller of goods and /or service) has a duty to keep records and issue fiscalized receipts.

Every buyer has a duty to demand fiscalized receipts for possession of goods or services obtained in accordance to the laws.

7.6 Cooperation with TRA Officers

Every taxpayer has a duty to cooperate with TRA Officers by disclosing or producing relevant information or documents when required.

Every person has a duty to cooperate with TRA Officers in order to carry out their lawful duties without intimidating, abusing, mistreating, threatening or influencing them in any manner whatsoever.

7.7 Not to offer gifts, money, bribes or any favors for the purpose of obtaining services.

8.0. OUR SERVICE LEVEL STANDARDS

We shall serve you with the following service Standards:

SERVICE	DESCRIPTION	TIMELINE
Registration	TIN	Regional /District office; complete application within 1 working day.
	TIN Ammendment	Within 1 working day
	TIN Cancellation	Within 2 working days
	Branch TIN	Within 1 working day
	Value Added Tax (VAT)	MTD/Tax Region/ District Offices Review and approval of the application within 2 working days from the date of application
VAT Cancellation	Within 30 days from the date of application	

SERVICE	DESCRIPTION	TIMELINE
	Motor vehicle	Region/District with system 2 working days
		District with no system 5 working days.
	EFD Registration	Regional office; Approval of user Identification no. within 2 days from date of receipt.
	EFD Cancellation	Within 2 working days from the date of application
	Tax consultants Registration/ Deregistration	Regional office: Within 5 working days. Head Office; Within 14 working days
Tax assesments	Issue Tax Assessment	Within 2 working days after receipt of instructions
	Pre-Arrival Declaration (A-PAD) of =goods assesment	Within 24 hours from the date of acceptance of PAD

SERVICE	DESCRIPTION	TIMELINE
	Post Manifest Declaration (PMD) of goods assesment	Within 24 hours from the date of acceptance of PMD
Auction	Notification of winners	Within 2 hours after expiry of bidding time.
VAT Refund	Processing VAT Refund	Regional office; 60 working days from the date of receipt. Head office; 30 working days from the date of receipt.
VAT Exemption	Processing VAT Exemption	Regional/district office; withing 5 working days from the date of receipt.
Validation of Transit of goods (T1) across land border station	Validation process	Validated within 2 hours after arrival at border station.

SERVICE	DESCRIPTION	TIMELINE
License	Driving license	Within 3 working days after fulfilling the relevant conditions
	Excisable Goods/ Denatured Spirits Manufacturing Licence	Within 10 working days
	Customs Agent License	Within 10 working days after fulfilling the relevant conditions
	License of Transportation of Goods under Customs Control	Within 2 working days after fulfilling the relevant conditions
	Bonded Warehouses License	Within 3 working days after fulfilling the relevant conditions
	Manufacturing Under Bond License	Within 3 working days after fulfilling the relevant conditions
	Inland Containers Deports (ICD) License	Within 3 working days after fulfilling the relevant conditions

SERVICE	DESCRIPTION	TIMELINE
Tax Stamps (ETS)	Electronic Tax Stamps (ETS) issued to be affixed by selected excisable goods	Within 3 working days
Temporary import/export	Temporary Import and Export of Motor vehicles/cycles	within 1 day from receipt of the application.
Customs clearance	TANSADs	Within 24 hours after payment.
Customs release order	Direct Release	Within 4 hour upon receipt of physical files.
	Scanning	Within 2 hours upon delivery of good at the scanning site.
	Physical verification	Within 4 hours for loose cargo upon delivery of goods at the examination site.
		within 6 hours for Containerized cargo declaration subjected for physical verification upon receipt of physical file.

SERVICE	DESCRIPTION	TIMELINE
Customs exemptions	TIC exemption	Within 14 days.
	Those who are eligible for other exemptions that do not exist under TIC	Within 3 days.
Issuance of release order under Single Customs Territory	Direct Release	Within 4 hour upon receipt of physical files.
	Physical verification upon receipt of physical file	Within 4 hours for containerised cargo declaration
		Within 4 hours for motorvehicle declaration
		Within 4 hours for loose cargo declaration
Tax Audits	Audit process	A maximum of 6 months
	Tax Audit Report	Within 6 days from the date of audit completion

SERVICE	DESCRIPTION	TIMELINE
Reporting Informers	Rewarding Informers of Tax Evasion	Within 40 working days upon confirmation of payment of tax recovered
Tax Dispute Resolution	Domestic/customs tax disputes resolution	Within 6 months from the date of receipt Objection
	Customs disputes resolution	Within 30 days from the date of receipt of Objection
Training Institute of Tax Administration (ITA)	Recognized Professional training on Taxation Certificate 1 year Diploma 2 years Bachelor degree 3 years Postgraduate Diploma 1 year Masters 2 years	Eligible applicants shall be informed before course commencement: 3 weeks for short course 1 month for long course
Telephone	Telephone calls	Pick calls within 40 seconds.
Appointment		According to the provided schedule

SERVICE	DESCRIPTION	TIMELINE
Written correspondences	Simple correspondence	Within 1 working day
	Complex correspondence	Within 5 working days
Complaints	Management of Complaints	Within 5 working days.

9.0 SERVICE RECOVERY

In the event that our Officer provides services contrary to the established service standards without valid reasons and causes a delay in service, we will take immediate steps to resolve the problem.

10.0 FEEDBACK

We encourage you, to give your opinion about the quality of the services we provide. This feedback can be given in the form of compliments, comments, complaints and suggestions aimed at improving the service.

We urge you to provide feedback through comment boxes, e-mails, phone calls, service cards, radio and television programs, letters through Authority leaders, and into our social networks.

11.0 WORKING HOURS

Customs Offices- 24 hours.

Apart from Customs entry points and Ports, all offices are closed during public holidays, Saturdays and Sundays.

**Whenever you sell, issue a receipt
Whenever you buy, demand a receipt**

*For more information please:
Contact your nearest TRA Office*

or

Call Center

Toll Free:

0800 750075

0800 780078

Whatsapp: +255 744 233 333

Facebook: tratanzania

Twitter: @tratanzania

Instagram: @tratanzania

Email

huduma@tra.go.tz

services@tra.go.tz

Tanzania Revenue Authority
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11105 Mchafukoge
Ilala CBD

P.O. Box 11491, Dar es Salaam
Tel: +255 22 211 9591-4, +255 22 2127080
Website: www.tra.go.tz

For any misconduct by TRA officials:

Call: +255 689 122 515; SMS: +255 689 122 516

To unearth tax evaders:

Call: +255 22 2137638, +255 784 210 209

“Together We Build Our Nation”

***This booklet is not a substitute for the respective tax laws.
The tax laws shall prevail in case of any inadvertent conflict.***



TANZANIA REVENUE AUTHORITY

