

## THE UNITED REPUBLIC OF TANZANIA

*Supplement No. 25**1<sup>st</sup> July, 2022***SPECIAL SUPPLEMENT**

*to the Special Gazette of the United Republic of Tanzania No.25. Vol.103 dated 1<sup>st</sup> July, 2022*  
Printed by the Government Printer, Dodoma by Order of Government

THE GOVERNMENT NOTICE NO. 478Q published on 01/07/2022

**THE VALUE ADDED TAX ACT,  
(CAP. 148)****REGULATIONS***(Made under sections 64(5) and 94)***THE VALUE ADDED TAX (REGISTRATION OF NON-RESIDENT  
ELECTRONIC SERVICE SUPPLIERS) REGULATIONS, 2022****ARRANGEMENT OF REGULATIONS***Regulation Title*

1. Citation and commencement.
2. Interpretation.
3. Scope of electronic services.
4. Applications for tax registration.
5. Place of supply.
6. Manner of submitting returns and remittance of taxes.
7. Correction of error.
8. Claim of input tax.
9. Mode of payment and currency.
10. Exemption from using electronic fiscal devise.
11. Penalties.
12. Interests.
13. Offences.

**SCHEDULE**

THE GOVERNMENT NOTICE NO. 478Q published on 01/07/2022

THE VALUE ADDED TAX ACT,  
(CAP. 148)

REGULATIONS

*(Made under sections 64(5) and 94)*

THE VALUE ADDED TAX (REGISTRATION OF NON-RESIDENT  
ELECTRONIC SERVICE SUPPLIERS) REGULATIONS, 2022

- |                              |  |
|------------------------------|--|
| Citation and commencement    | <p><b>1.</b> These Regulations may be cited as the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) Regulations, 2022 and shall come into operation on 1<sup>st</sup> July, 2022.</p>   |
| Interpretation               | <p><b>2.</b> In these Regulations, unless the context otherwise requires-</p>  |
| Cap. 148                     | <p>“Act” means Value Added Tax Act;<br/>“electronic service” has the meaning ascribed to it under the Act; and<br/>“tax period” means a calendar month.</p>  |
| Scope of electronic services | <p><b>3.</b> The electronic services provided or delivered through internet or any other electronic means shall include-</p> <ul style="list-style-type: none"><li>(a) for websites, web-hosting or remote programs and equipment-<ul style="list-style-type: none"><li>(i) search engine and automated helpdesk services; and</li><li>(ii) customisable search engine services;</li><li>(iii) downloadable digital content including downloadable mobile applications, e-books and films;</li></ul></li><li>(b) for software and updating thereof-<ul style="list-style-type: none"><li>(i) application software;</li><li>(ii) system software;</li><li>(iii) drivers;</li><li>(iv) filters and firewalls; and</li><li>(v) plugins;</li></ul></li><li>(c) for images, texts or information-<ul style="list-style-type: none"><li>(i) desktop theme;</li><li>(ii) photographic image;</li><li>(iii) pictorial image;</li></ul></li></ul> |

- (iv) screensaver; and
- (v) any right to view any item listed under this paragraph;
- (d) access to database-
  - (i) subscription-based media-
    - (aa) news, magazines, journals, periodical and publication;
    - (bb) blog;
    - (cc) database;
    - (dd) information system services;
    - (ee) games;
    - (ff) internet based auction services;
    - (gg) social networking services; and
    - (hh) webcast, webinar, website, web application or web;
  - (ii) electronic data management-
    - (aa) online data warehousing; and
    - (bb) file sharing and cloud storage services;
  - (iii) sharing and gig economic services including transport hailing services or platforms;
  - (iv) electronic booking or electronic ticketing services;
- (e) for self-education packages-
  - (i) distance teaching programme;
  - (ii) educational webcast;
  - (iii) internet-based course;
  - (iv) internet-based education programme;
  - (v) webinar; and
  - (vi) digitised content of any book or electronic publication;
- (f) for music, films and games including gaming activities-
  - (i) audio clip;
  - (ii) broadcast not simultaneously broadcast over any conventional radio network;
  - (iii) jingle;
  - (iv) live streaming performance;
  - (v) ringtone;
  - (vi) song;
  - (vii) broadcast not simultaneously broadcast over any conventional television network in Mainland Tanzania;
  - (viii) documentary;
  - (ix) home-made video;
  - (x) streaming services;

- (xi) movie;
- (xii) music video;
- (xiii) program;
- (xiv) television series;
- (xv) video clip;
- (xvi) sound effect; and
- (xvii) games and games of chance-
  - (aa) internet-based game, including electronic game and multiplier role-playing game;
  - (bb) interactive games, where such interactive game is a game of chance or game where the result is influenced by the skill of the player and game which is a combination of chance and skill; and
  - (cc) electronic betting or wagering; and
- (g) for political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.

Application for  
tax registration

**4.-(1)** Subject to section 64(5) of the Act, a non-resident person who supplies electronic services to an unregistered person in Mainland Tanzania who does not appoint tax representative, regardless of registration threshold, shall be required to apply for registration as a taxable person to the Commissioner General.

(2) The application for registration under subregulation (1) shall be made online in a form prescribed in the Schedule to these Regulations.

(3) The application made under subregulation (2) shall contain the following information:

- (a) the name of the business including the business trading name;
  - (b) certificate of incorporation;
  - (c) the name of the contact person for tax matters;
  - (d) the registered address of the business;
  - (e) the telephone number of the contact person;
  - (f) the email address of the business and the contact person;
  - (g) the website or uniform resource locator of the supplier through which the business is conducted; and
  - (h) any other information that the Commissioner General may require.
- (4) The Commissioner General shall, upon being

*Value Added Tax (Registration of Non-Resident Electronic Service Suppliers)*  
*GN NO 478Q (Contd)*

satisfied with the information provided in the application, register and issue the applicant with Value Added Tax Registration Number for the purpose of filing returns and payment of tax.

(5) A person registered under this regulation as a taxable person shall, where ceases permanently to be eligible to supply electronic services, inform the Commissioner General in a form set out in the Schedule to these Regulations.

(6) The Commissioner General shall deregister a person who ceases to supply electronic services or whenever he deems fit.

(7) A non-resident person who supplies electronic services in Mainland Tanzania prior to the coming into effect of these Regulations shall, within six months from the date of coming into effect, be required to register under these Regulations.

Place of supply

**5.** A supply of electronic services by non-resident person shall be treated as supply delivered in Mainland Tanzania when supplied to an unregistered person if-

- (a) the payment proxy including credit or debit card information and bank account details of the recipient of the electronic services is in Mainland Tanzania; or
- (b) the resident proxy including the billing or home address or access proxy including internet address, mobile country code of the SIM card of the recipient is in the mainland Tanzania.

Manner of submitting returns and remittance of taxes

**6.**-(1) A person registered under regulation 5 shall be required to file a return online in a form prescribed in the Schedule to these Regulations.

(2) The return shall be accompanied with tax payable in respect of electronic services rendered in the tax period.

(3) The person registered under these Regulations shall pay tax and file a return to the Commissioner General on or before the seventh day of the month following the month to which the return relates.

Correction of error

**7.** Correction of errors on return submitted in accordance with these Regulations shall be made in accordance with section 78 of the Act.

Claim of input tax

**8.** A person registered under these Regulations shall not claim input tax.

*Value Added Tax (Registration of Non-Resident Electronic Service Suppliers)*  
*GN NO 478Q (Contd)*

---

Mode of payment and currency	<b>9.</b> A person registered under these Regulations shall pay tax to a bank account designated by the Commissioner General in Tanzanian shilling or its equivalent convertible currency at the Bank of Tanzania's prevailing exchange rate on the date of payment.
Exemption from using electronic fiscal device	<b>10.</b> A supplier of electronic services registered under these Regulations shall not be required to acquire and use electronic fiscal device.
Penalty for false or misleading statements Cap. 438	<b>11.</b> Any person who makes a false or misleading statement or omits to include material facts in a statement made to a tax officer shall be liable to a penalty prescribed under section 79 of the Tax Administration Act.
Interests	<b>12.</b> Any person registered under these Regulations who fails to pay tax on the due date shall be liable to pay interest at the statutory rate compounded monthly to the Commissioner General.
Offences Cap. 438	<b>13.</b> A person who fails to comply with these Regulations commits an offence and shall be liable on conviction to a penalty specified under section 88B of the Tax Administration Act.

---

**SCHEDULE**

---

SCHEDULE

FORMS

FORM NO. 1

(Made under regulation 4(2))

APPLICATION FOR VRN FOR A NON-RESIDENT TAXPAYER

Note: Furnishing false or misleading information is punishable by law  
Please read the instructions carefully before filling.

- Where applicable, mark with (√)
- Item marked with asterisk (\*) are Mandatory.

I. GENERAL INFORMATION

TIN .....

1. \*Application Status  
First Application  Amendment
2. \*Category of Person  
Individual  Entity
3. \*Type of Entity  
Corporation  Partnership  Association
- Other .....

II. BUSINESS INFORMATION

1. \*Business Name: .....
2. \*Nature of Business activity:  
a. ....  
b. ....  
c. ....
3. \*Registered Business address: .....
4. \*Physical Address:  
a. Country of residence: .....  
b. Street: .....
5. \*Name of contact Person(s): 1..... 2.....
6. \*Telephone/Cellphone Number of Contact Person(s): 1.....2.....
7. \*Email Address:  
a. Official .....

- b. Contact Person .....
8. Social Media Account(s).  
Facebook page : .....  
Instagram page: .....  
Twitter page:.....  
YouTube page:.....  
Others: .....
9. \*Website: .....
10. \*Uniform Resource Locator (URL) .....

**III. ATTACHMENTS**

*\*Please attach the business certificate(s) and Certificate of Incorporation for Entities.*

**IV. DECLARATION**

I, the undersigned, do hereby declare that the particulars given above are correct and complete to best of my knowledge and that any change of details shall be communicated to the Commissioner General in writing within thirty days from the date of change.

- \*First Name: .....
- \*Second Name: .....
- \*Position: .....
- \*Signature: .....
11. \*Date: .....

FORM NO. 2

(Made under regulation 4(5))

**APPLICATION FOR DEREGISTRATION OF VRN FOR A NON-RESIDENTTAXPAYER**

*Note: Furnishing false or misleading information is punishable by law  
Please read the instructions carefully before filling.*

- Where applicable, mark with ( ✓ )
- Item marked with asterisk (\*) are Mandatory.

**V. GENERAL INFORMATION** **TIN** .....

4. \* Application Type  
VRN

5. \* Name of business .....

**VI. REASON FOR DEREGISTRATION**

1. \*Specify Reason (s) :  
d. ....  
e. ....  
f. ....

2. \*Date of cessation of Business: .....

3. \* Outstanding Tax Liabilities (if any):  
c. ....  
d. ....

**VII. DECLARATION**

I, the undersigned, do hereby declare that the particulars given above are correct and complete to the best of my knowledge and that any change of details shall be communicated to the Commissioner General in writing within thirty days from the date of change.

\*First Name: .....  
\*Second Name: .....  
\*Position: .....  
\*Signature: .....  
\*Date: .....

(Made under regulation 6(1))  
**VAT ELECTRONIC SERVICES  
 RETURN**

**Note:** *Furnishing false or misleading information is punishable by law*

**Please read the instructions carefully before filling.**

<b>INSTRUCTIONS FOR FILING VAT ELECTRONIC SERVICES RETURN</b>
1. Please fill the below information correctly.
2. All parts of the return are Mandatory.

**I. GENERAL INFORMATION**

Taxpayer Identification Number (TIN):	
VAT Registration Number (VRN):	
Name of Taxpayer:	
Month of return :	
Year of return:	
VAT on Electronic Services GFS code description:	
VAT on Electronic Services GFS code:	

**II. RETURN PARTICULARS**

<b>PART ONE (1) - SUPPLIES OF ELECTRONIC SERVICES</b>			
S/ N	Nature of Supplies	a) Amount (Exclusive of VAT)	b) VAT Charged
1	Standard Rated Services		
<b>PART TWO (2) – ADJUSTMENTS</b>			
<b>Increasing Adjustments</b>			
2	Minor Errors		
3	Other adjustments		
4	<b>Total Output Tax for the period (Sum row 1 to 3)</b>		
<b>Decreasing Adjustments</b>			
5	Minor Errors		
6	Other adjustments		
7	<b>Total amount (Sum of row 5 to 6)</b>		

*Value Added Tax (Registration of Non-Resident Electronic Service Suppliers)*  
***GN NO 478Q (Contd)***

<b>PART THREE (3) - COMPUTATION OF TAX</b>			
8	Output Tax for the Period ( <i>Transfer from row 4</i> )		
9	Decreasing Adjustment ( <i>Transfer from row 7</i> )		
10	<b>Total VAT Payable - (Row 8 minus 9)</b>		

**III. DISCLOSURE OF ADJUSTMENTS**

SN	DECREASING/INCREASIN G	AMOUNT (VAT EXCL)	VAT AMOUNT	DESCRIPTION (REMARKS)
1				
2				
3				
4				
5				

**IV. DECLARATION**

I hereby declare that the information given on this return and any accompanying documents is complete and accurate to the best of my knowledge and belief. I understand that giving false information in the return or concealing any part of the profits or tax payable can lead myself and/or the entity be prosecuted.				
<b>Name of declarant</b> .....		<b>Position</b> .....		
<b>Signature</b> .....	<b>Date Submitted</b>	Day	Month	Year
		<input type="text"/>	<input type="text"/>	<input type="text"/>

Dodoma,  
1<sup>st</sup> July, 2022

**MWIGULU LAMECK NCHEMBA MADELU**  
*Minister for Finance and Planning*

LIBRARY FB ATTORNEYS