

10 August 2026



Tax Details Mandatory for Businesses on Social Media

- TIN certificate, TIN number or Tax Clearance Certificate to be visibly displayed
- New requirement takes effect from 1 July 2026
- Non compliance may result in fines or imprisonment

The Minister for Finance has issued the Tax Administration (General) (Amendment) Regulations, 2026 (the Amendments) vide Government Notice No. 158G published on 30 June 2026. The Amendments amend the Tax Administration (General) Regulations, 2016 and came into operation on 1 July 2026.

The Amendments introduce a new requirement for persons conducting business on social media. Such persons are now required to display their Tax Identification Number (TIN) certificate or TIN number or Tax Clearance Certificate on their social media profile or account in a manner that is easily visible. The requirement has been introduced for purposes of facilitating inspection and enforcement, and ensure that online businesses pay their share of taxes and assist broaden the tax base.

Notably, the Amendments do not provide a specific definition of the term 'social media.' However, the term has been defined in other Tanzanian legislation. For instance, the Electronic and Postal Communications (Online Content) Regulations, 2020 define 'social media' as online-based applications and platforms that allow the creation and exchange of highly interactive user-generated content through which individuals, organizations and communities share, co-create, discuss and modify user-generated content.

While this definition provides useful guidance as to the platforms that may generally be regarded as social media, it is not expressly incorporated into the Tax Administration (General) Regulations and therefore should not necessarily be regarded as the definitive interpretation of the term for purposes of the new tax requirement. In practice, businesses conducting business through commonly used social media platforms such as Instagram, Facebook, TikTok, X and similar platforms should consider themselves within the scope of the requirement and take the necessary steps to comply.

It is worth noting that the Amendment do not prescribe a specific fine for failure to display the TIN certificate, TIN number or Tax Clearance Certificate. However, section 93 of the Tax Administration Act, which will likely apply, provides a general offence for failure to comply with a provision of a tax law. Depending on the circumstances, a person may therefore be liable, upon conviction, to a fine of 10 to 20 currency points or, where the failure results or may have resulted in an underpayment of tax exceeding 50 currency points, a fine of 20 to 50 currency points, imprisonment for up to six months, or both.

A currency point is currently equivalent to TZS 20,000. Accordingly, 10 to 20 currency points is equivalent to TZS 200,000 to TZS 400,000, while 20 to 50 currency points is equivalent to TZS 400,000 to TZS 1,000,000. The higher penalty applies where the non-compliance results or, if undetected, may have resulted in an underpayment of tax exceeding 50 currency points.

Lastly, if you conduct business through social media, it is therefore advisable to review your account and ensure that the required tax information is clearly displayed to avoid possible non-compliance with the new requirement.

To read the Tax Administration (General) (Amendment) Regulations, 2026 [click here](#)

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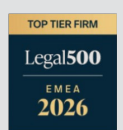
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