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THE UNITED REPUBLIC OF TANZANIA

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

THE INCOME TAX ACT,

(CAP. 332)

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**REGULATIONS**

*(Made under section 90A)*

THE INCOME TAX (REGISTRATION OF NON-RESIDENT ELECTRONIC  
SERVICE PROVIDERS) REGULATIONS, 2022

ARRANGEMENT OF REGULATIONS

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9. Penalty for false or misleading statements.
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**SCHEDULE**

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

THE INCOME TAX ACT,

(CAP. 332)

**REGULATIONS**

*(Made under section 90A)*

THE INCOME TAX (REGISTRATION OF NON-RESIDENT ELECTRONIC  
SERVICE PROVIDERS) REGULATIONS, 2022

Citation and  
Commencement

**1.** These Regulations may be cited as the Income Tax (Non-Resident Electronic Services Provider) Regulations, 2022 and shall come into operation on 1<sup>st</sup> July, 2022.

Interpretation

**2.** In these Regulations, unless the context otherwise requires-

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“Act” means the Income Tax Act;

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“electronic service” has the meaning ascribed to it under the Value Added Tax Act;

“tax period” means a calendar month.

Scope of electronic  
services

**3.** The electronic services provided or delivered through internet or any other electronic means shall include-

(a) for websites, web-hosting or remote programs and equipment-

(i) search engine and automated helpdesk services; and

(ii) customisable search engine services;

(iii) downloadable digital content including downloadable mobile applications, e-books and films;

(b) for software and updating thereof-

(i) application software;

(ii) system software;

(iii) drivers;

(iv) filters and firewalls; and

(v) plugins;

(c) for images, texts or information-

(i) desktop theme;

- (ii) photographic image;
  - (iii) pictorial image;
  - (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;
- (g) for political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.

Application for tax registration

**4.-(1)** A non-resident person who provides electronic services to a resident individual as provided for under section 90A(1) of the Act shall be required to apply for registration 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 shall contain the following information:
- (a) name of the business including the business trading name;
  - (b) certificate of incorporation;
  - (c) name of the contact person for tax matters;
  - (d) registered address of the business;
  - (e) telephone number of the contact person;
  - (f) email address of the contact person;
  - (g) website or uniform resource locator of the supplier through which the business is conducted; and
  - (h) any other information as the Commissioner General may require.

(4) The Commissioner General shall, upon being satisfied with the information provided in the application, register and issue the applicant with Taxpayer Identification Number for the purpose of filing returns and tax payment.

(5) A person registered under this regulation shall, where ceases to render electronic services permanently, 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 provide services or as 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 of these Regulations, be required to register under these Regulations.

Source of payment

**5.-(1)** A payment for electronic services shall be deemed to have source in the United Republic, where the recipient of the service is in the United Republic.

(2) The recipient of the service shall be deemed to be in the United Republic if-

- (a) the payment proxy including credit or debit card information and bank account details of the recipient of the electronic services is in United Republic; 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 in the United Republic.

Manner of submitting simplified returns and remittance of taxes

**6.-(1)** The return required under section 90A(2) of the Act shall be made online in a simplified 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.

Mode of payment and currency

**7.** 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

**8.** A non-resident person registered under these Regulations shall not be required to acquire and use electronic fiscal device.

Penalty for false or misleading statements

**9.** 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.

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*GN NO. 478U (Contd)*

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Interests

**10.** A 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

**11.** A person registered under these Regulations who fails to comply with these Regulations commits an offence and shall be liable on conviction to the punishment specified under section 88B of the Tax Administration Act.

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**SCHEDULE**

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**SCHEDULE**  
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**FORMS**  
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**FORM NO. 1**

(Made under regulation 4(2))

**APPLICATION FOR A NON-RESIDENT TAXPAYER  
REGISTRATION OR CHANGE OF REGISTERED PARTICULARS**

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

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

- Where registered details have changed, the applicant must only fill the taxpayer and details that have changed.
- 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. ....

*Tax (Registration of Non-Resident Electronic Service Providers)*

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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: .....
- \*Date: .....



**FORM NO. 2**

*(Made under regulation 4(5))*

**APPLICATION FOR DEREGISTRATION OF TIN 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 Type  
TIN
2. \*Name of business .....

**II. REASON FOR DEREGISTRATION**

1. \*Specify Reason (s) :
  - a. ....
  - b. ....
  - c. ....
2. \*Date of cessation of Business: .....
3. \* Outstanding Tax Liabilities (if any):
  - a. ....
  - b. ....

**III. 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: .....

**FORM NO. 3**

*(Made under regulation 6(1))*

**INCOME TAX ELECTRONIC  
SERVICES RETURN**

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

*Please read the instructions carefully before filling.*

**INSTRUCTIONS FOR FILING ELECTRONIC SERVICES RETURN**

1. Please fill the below information correctly.
2. All parts of the return are Mandatory.

**I. GENERAL INFORMATION**

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

**II. RETURN PARTICULARS**

<b>PART ONE (1) - SUPPLIES OF ELECTRONIC SERVICES</b>		
SN	Payments	Amount
1	Gross value	
<b>PART TWO (2) - COMPUTATION OF TAX</b>		
2	Tax Payable - <i>(Rate-2% multiply by Gross value)</i>	

*Tax (Registration of Non-Resident Electronic Service Providers)*

*GN NO. 478U (Contd)*

**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			

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

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