Value Added Tax (Registration of Non-Resident Electronic Service Suppliers)

GOVERNMENT NOTICE NO. 448W published on 30/6/2023

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) (AMENDMENT) REGULATIONS, 2023

1. These Regulations may be cited as the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) (Amendment) Regulations, 2023 and shall be read as one with the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) Regulations, 2022, hereinafter referred to as the “principal Regulations”.

2. These Regulations shall come into operation on the 1st July, 2023.

3. The principal Regulations are amended by deleting regulation 3 and substituting for it the following:
   “Scope of electronic services
   3. The electronic services provided or delivered through internet or any other electronic means and shall include-
   (a) in the case of websites, web-hosting or remote programs and equipment-
      (i) search engine and automated helpdesk services;
      (ii) customisable search engine services;
      (iii) downloadable digital content including downloadable mobile applications, ebooks and films;
(b) in the case of software and updating of the software-
   (i) application software;
   (ii) system software;
   (iii) drivers;
   (iv) filters and firewalls; and
   (v) plugins;
(c) in the case of 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) in the case of 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 or platforms excluding transport hailing services;
(iv) electronic booking or electronic ticketing services;

(e) in the case of self-education packages-
   (i) distance teaching programme;
   (ii) educational webcast;
   (iii) internet-based course;
   (iv) internet-based education programme; webinar; and 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
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4. The principal Regulations are amended in regulation 5(b) by inserting the phrase “and geo-location of the device is in Mainland Tanzania” between the words “address” and “or”.

Amendment of regulations 5
5. The principal Regulations are amended –
(a) in sub-regulation (3) by deleting the words “seventh day” and substituting for them the words “twentieth day”;
(b) by adding a new sub-regulation (4) as follows –
“(4) For purposes of sub-regulation (3), where the 20th day falls on a Saturday, Sunday or a public holiday, the return shall be lodged on the first working day following a Saturday, Sunday or public holiday.”

6. The principal Regulations are amended in regulation 7 by inserting the words “section 66(3) or” between the words “with” and “section”.

Dodoma, 30th June, 2023

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Minister for Finance and Planning