THE INCOME TAX ACT,
(CAP. 332)

REGULATIONS

(Made under section 90A)

THE INCOME TAX (REGISTRATION OF NON-RESIDENT ELECTRONIC SERVICE SUPPLIERS) (AMENDMENT) REGULATIONS, 2023

1. These Regulations may be cited as the Income Tax (Registration of Non-Resident Electronic Service Suppliers) (Amendment) Regulations, 2023 and shall be read as one with the Income 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 1st July, 2023.

3. The principal Regulation is amended by deleting regulation 3 and substituting for it the following:

   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 thereof-

         (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) 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) in the case of 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) in the case of political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.
(h) in the case of online intermediation services, digital intermediary services excluding taxi hailing services.
(i) in the case of online advertisement service, through-
   (aa) news, magazines, journals, periodical publication;
   (bb) blog;
   (cc) database;
   (dd) information system services;
   (ee) social networking services; and
   (ff) webcast, webinar, website, web application or web.

Dodoma, 30th June, 2023

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning