THE VALUE ADDED TAX ACT
(CAP 148)

REGULATIONS

(Made under section 94)

THE VALUE ADDED TAX (GENERAL) (AMENDMENT) REGULATIONS, 2021

1.- (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2021 and shall be read together with the Value Added Tax (General) Regulations, 2015 hereinafter referred to as “principal Regulations”.

(2) These Regulations shall be deemed to have come into operation on the 1st day of July, 2021.

2. The principal Regulations are amended by deleting regulations 36A and substituting for it the following new Regulations-

36A-(1). Subject to section 3(4) of the Act, the goods transferred from Tanzania Zanzibar to Mainland Tanzania shall be cleared through ports of entry in Mainland Tanzania and charged value added tax equal to the difference between the value added tax rate applicable in Mainland Tanzania and that of Tanzania Zanzibar.

(2) For purposes of this regulation “transfer” means transfer of goods from Tanzania Zanzibar to Mainland Tanzania.”.
3. The principal Regulations are amended by deleting regulation 36B and substituting for it the following:

36B.- (1) An application for refund to be made to Zanzibar Revenue Board under section 3(4) of the Act on goods supplied to a person registered under the value added tax law administered in Tanzania Zanzibar shall be made to the Commissioner General in a form ITX653.01.E prescribed in the Schedule to these Regulations.

(2) The application shall be made one month in arrear and accompanied with the following documents:

(a) tax invoice generated by Electronic Fiscal Device showing the name, Taxpayer’s Identification Number and Value Added Tax Registration Number of the customer registered in Tanzania Zanzibar;

(b) landing certificate;

(c) Single Administrative Document/Customs Declaration Form (IM 9);

and

(d) transire discharge result report.

4. The Schedule to the principal Regulations is amended by adding Form ITX 653.01.E at the end of the Schedule.
APPLICATION FOR REFUND OF VAT ON GOODS SOLD TO REGISTERED PERSONS IN ZANZIBAR

TO: Commissioner General
P.O. BOX 11491,
DAR ES SALAAM

APPLICATION FOR REFUND OF VAT ON GOODS SOLD TO VAT REGISTERED PERSONS IN ZANZIBAR

I………………………………………………..(the Commissioner of Zanzibar Revenue Board) apply for refund of Tanzania Shillings ...................................... being amount of VAT collected by Tanzania Revenue Authority on behalf of Zanzibar Revenue Board on account of goods sold to VAT Registered Persons in Tanzania Zanzibar for the month of………………………..(state month(s)and year) as provided for under Section 3(4) of the Value Added Tax Act, Cap.148.

Declaration
I DO CERTIFY that the above information/data are correct and I undertake to confirm that the said goods were purchased in Mainland Tanzania by Registered Persons in Zanzibar and transferred from Mainland Tanzania for sale in Zanzibar as per attached Schedule and supporting documents.

.......................................                     ...................                 ....
Name of Authorised Officer      Signature      Date and
Official Stamp

NOTE:
To be submitted in triplicate
ATTACHMENT TO THE VAT REFUND CLAIM FORM

<table>
<thead>
<tr>
<th>S/N</th>
<th>NAME OF REGISTERED PERSON IN ZANZIBAR</th>
<th>TAX PAYER IDENTIFICATION NUMBER</th>
<th>VAT REGISTRATION NUMBER</th>
<th>DESCRIPTION OF GOODS PURCHASED</th>
<th>NAME OF SUPPLIER IN MAINLAND TANZANIA</th>
<th>TAXPAYER IDENTIFICATION NUMBER</th>
<th>VAT EXCLUDED AMOUNT</th>
<th>VAT PAYMENT RECEIPT NUMBER</th>
<th>EFFECTIVE DATE</th>
<th>PAYMENT DATE</th>
</tr>
</thead>
</table>
NB: To be attached with the following particulars as stipulated under Regulation 36B(2).

(a) a tax invoice generated by Electronic Fiscal Device (EFD) showing the name, Taxpayer’s Identification Number and Value Added Tax Registration Number of the customer registered in Tanzania Zanzibar;

(b) landing certificate;

(c) Single Administrative Document/Customs Declaration Form (IM 9); and

(d) Transire discharge result report.

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Dodoma, 23rd September, 2021

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning