



**ISO 9001:2015 CERTIFIED**

# **USER GUIDE FOR VAT REFUND APPLICATION AND APPOINTMENT OF TAX CONSULTANT**

**TRA HEADQUARTERS  
DAR ES SALAAM  
November 2023**

**Version 1.0**



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## 1 Task Summary

This User Manual (UM) provides the information necessary for Taxpayer/Director/Entity Admin to effectively use the Taxpayer portal to apply for VAT Refund for their business (sole proprietor), Companies/Entities through the new VAT Refund module in the Taxpayer portal.

## Getting Started

In order to perform actions as per instructions outlined in this user guide, the user must have an active Taxpayer Portal Account as a Director/Administrator or Declarant or Individual Taxpayer. Among important things to note when using VAT Refund Module includes the following:

- i. A taxpayer must have a VAT net negative amount.
- ii. A taxpayer must appoint Registered Tax consultant by TRA.
- iii. A tax consult to be appointed by taxpayer to provide certificate of genuineness for VAT refund application purpose must also be registered by NBAA.
- iv. The applied amount of VAT refund will not be carried forward to the next VAT return during filing.

### HOW TO ACCESS VAT REFUND MODULE?

By following these steps, the Declarant will be able access the Taxpayer portal and apply for VAT Refund.

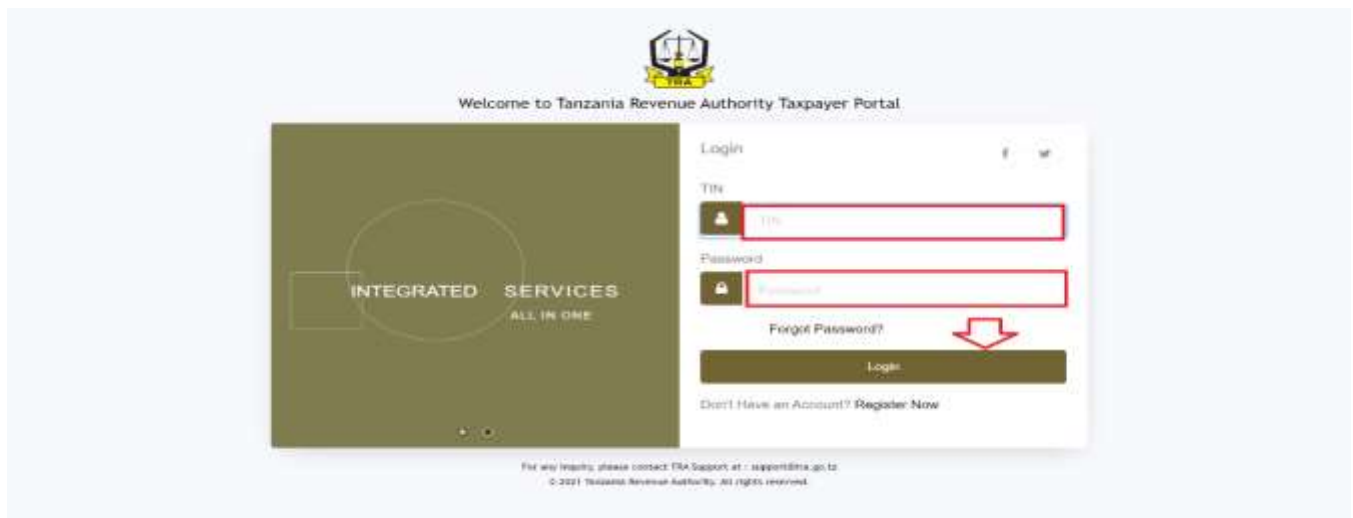
#### Step 1: Login into the system

Entity's Admin/Entity declarant, an individual with either Business or non-Business TIN can log into Taxpayer's portal.

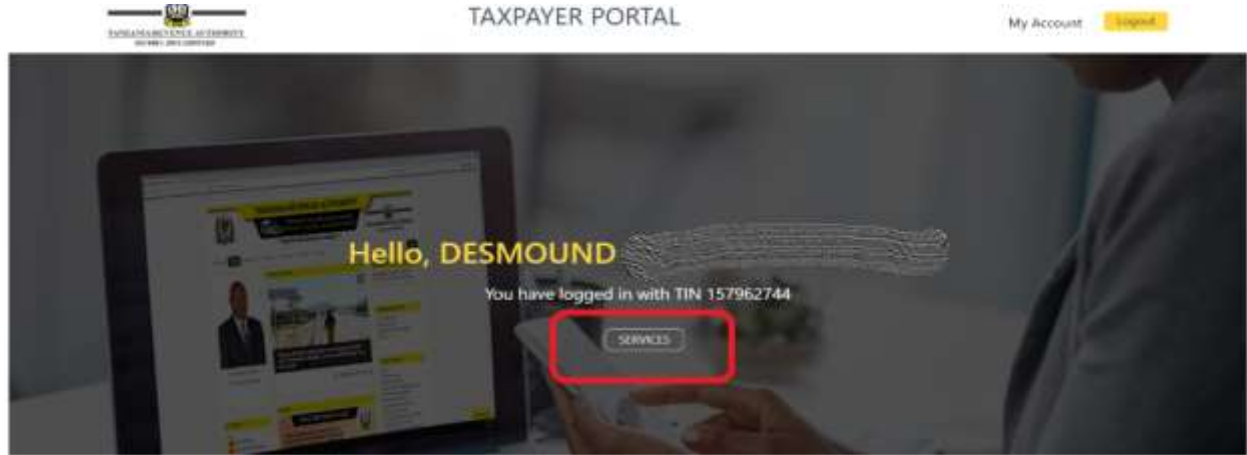
- i). Open Taxpayer Portal
- ii). Click Login link.



**Step 2:** Enter “TIN” and “Password” and click Login button.

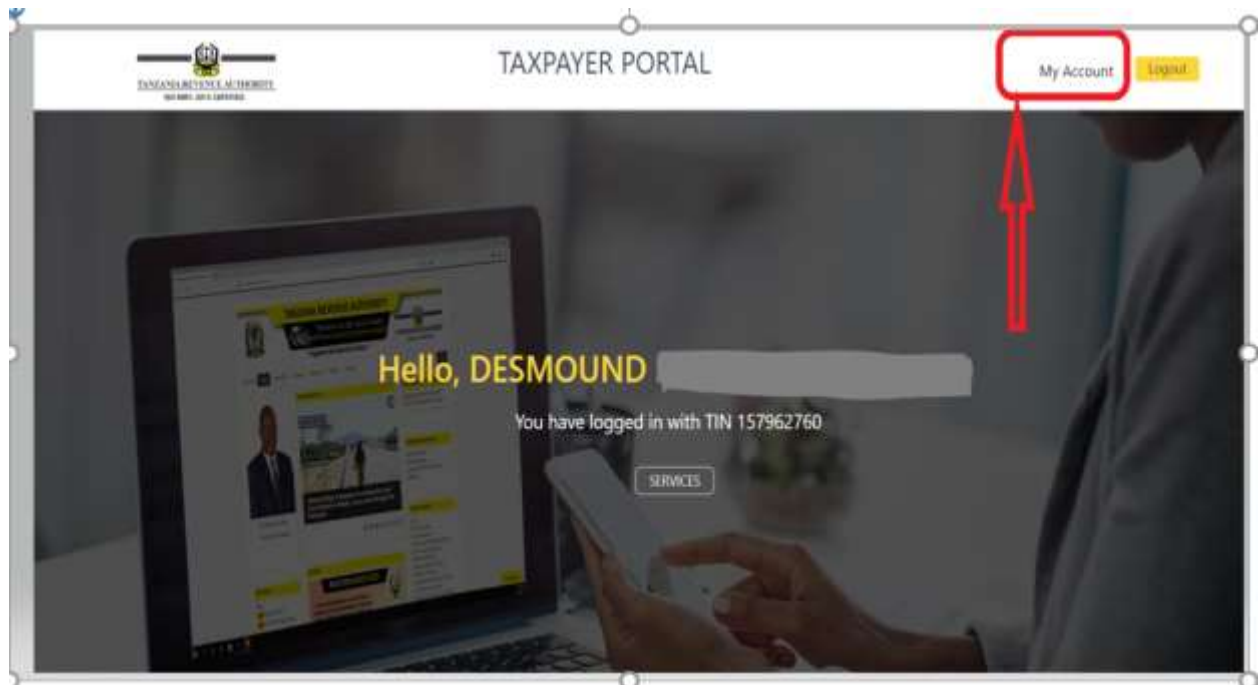


**Step 3:** Click “Services” link.

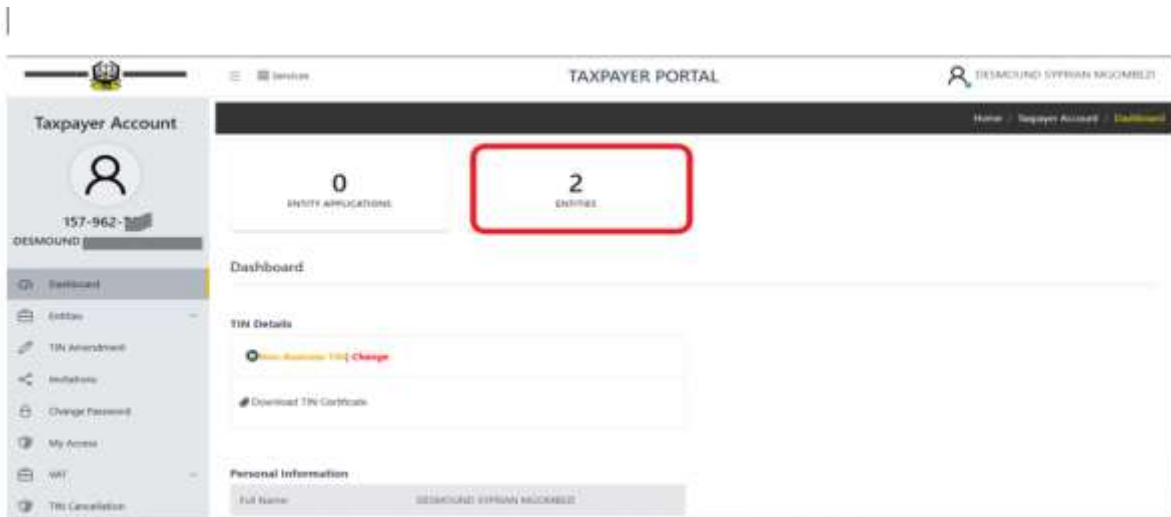


## Appointing of Tax consultant

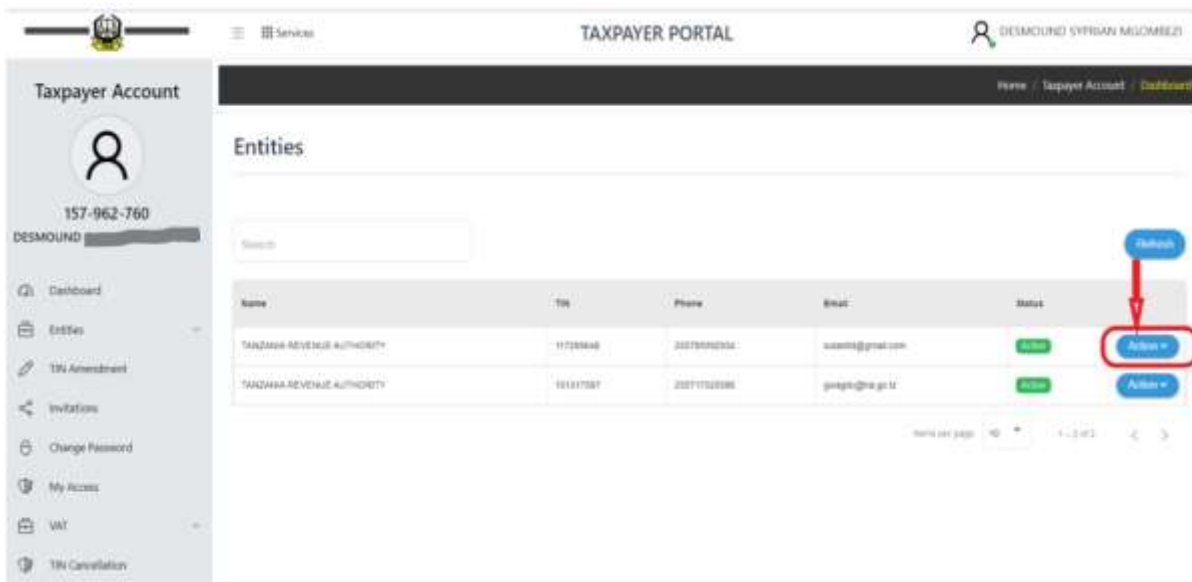
**Step 4:** After logging in into taxpayer portal click “My account”



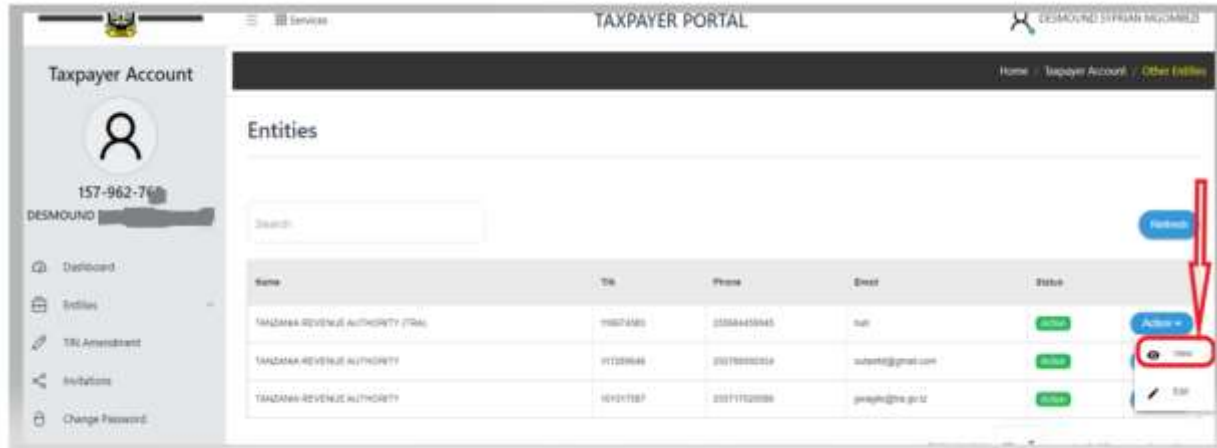
**Step 5:** After clicking my account then click “Entities”



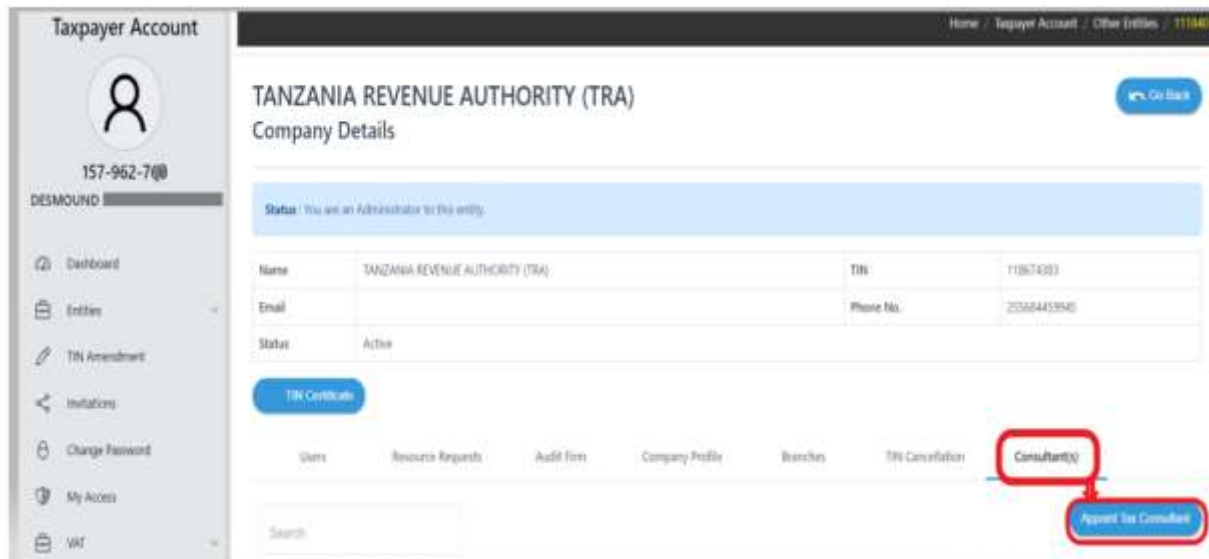
**Step 6:** After clicking “Entities” a list of entity will appear and select entity for appointment of tax consultant by clicking “Action” on specific entity



**Step 7:** Then click **“View”**

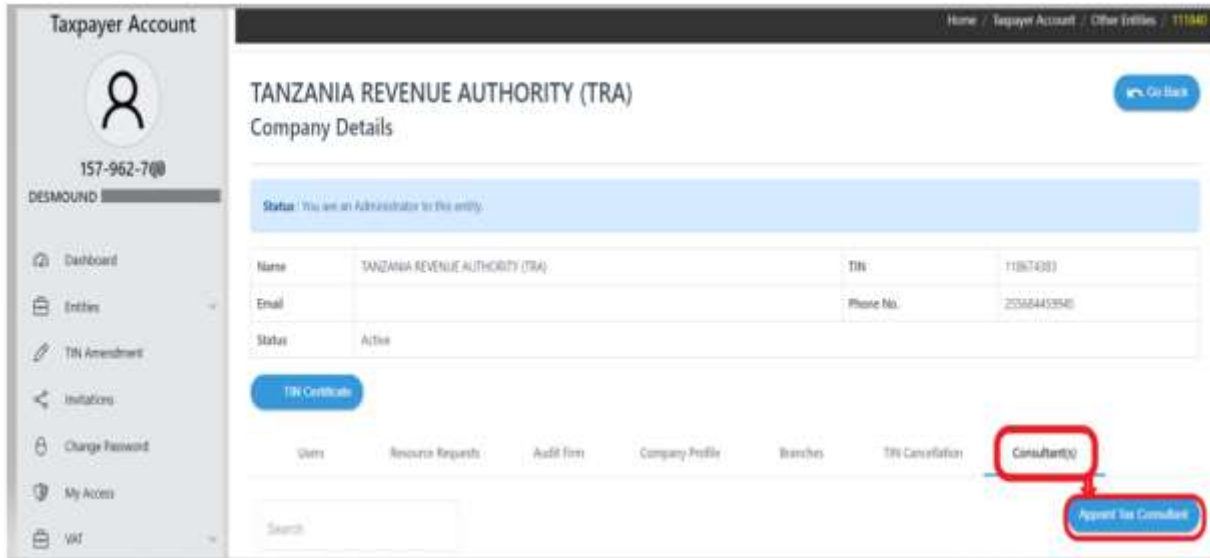


**Step 8:** Then select **“Consultants”** option.

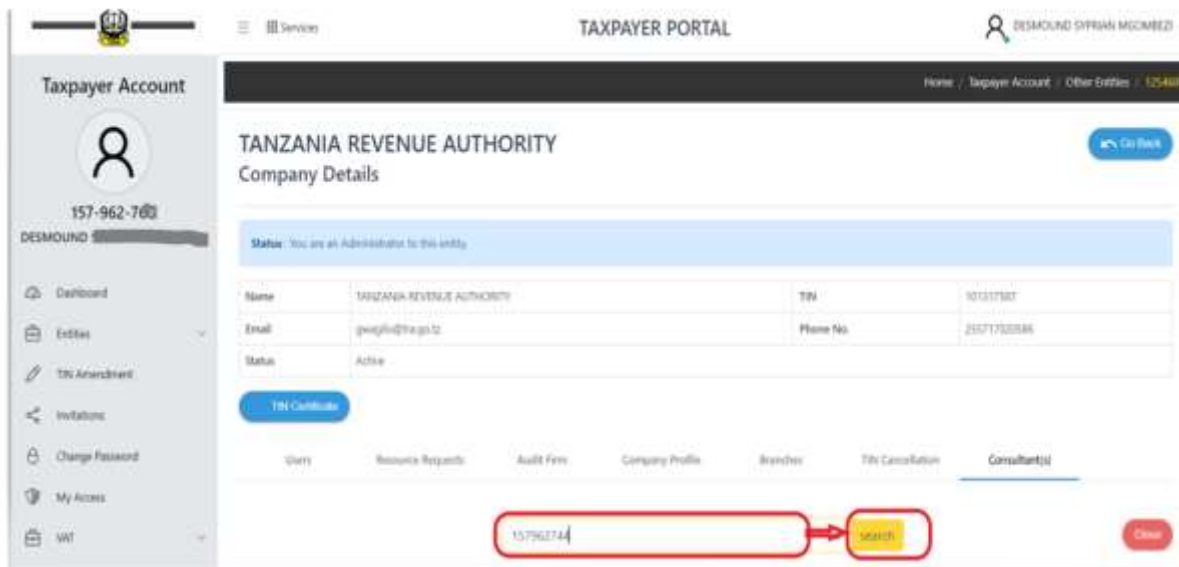




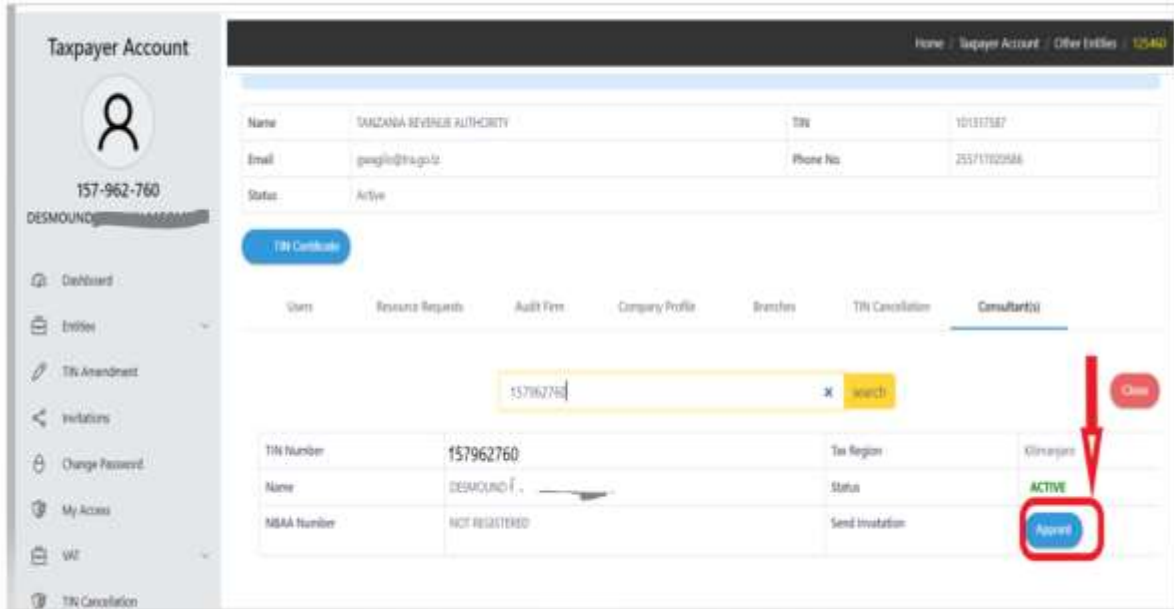
**Step 9:** Click “Appoint Tax Consultant” option.



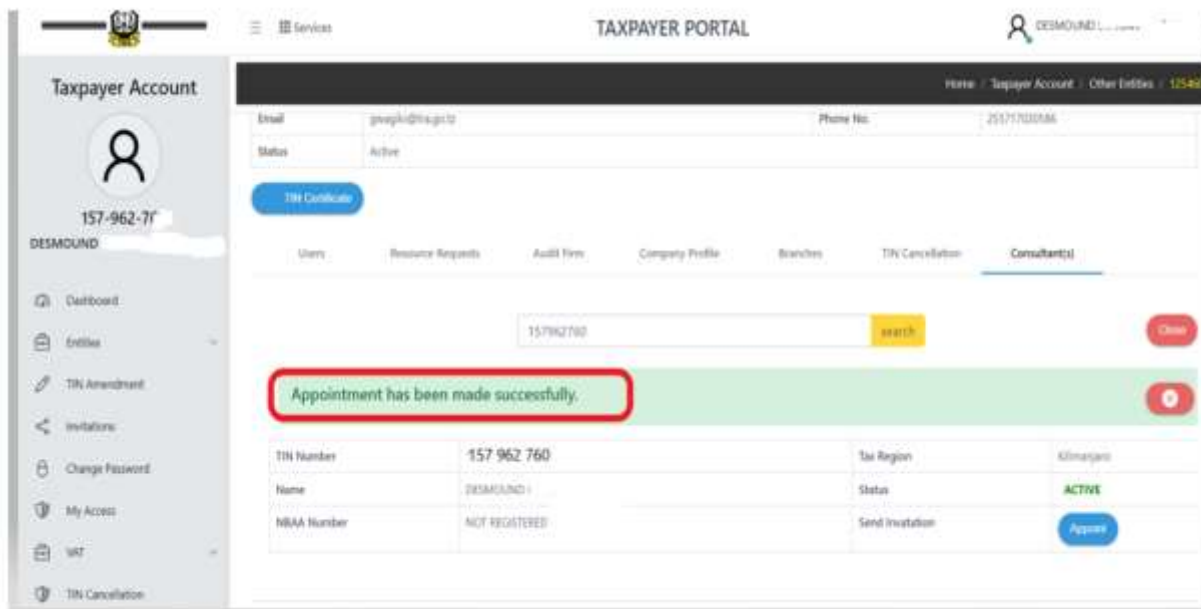
**Step 10:** After clicking Appoint “Tax Consultant” option, enter Consultant TIN and then click “Search”



**Step 11:** After clicking search button system will populate Tax consultant information and the click “Appoint” button

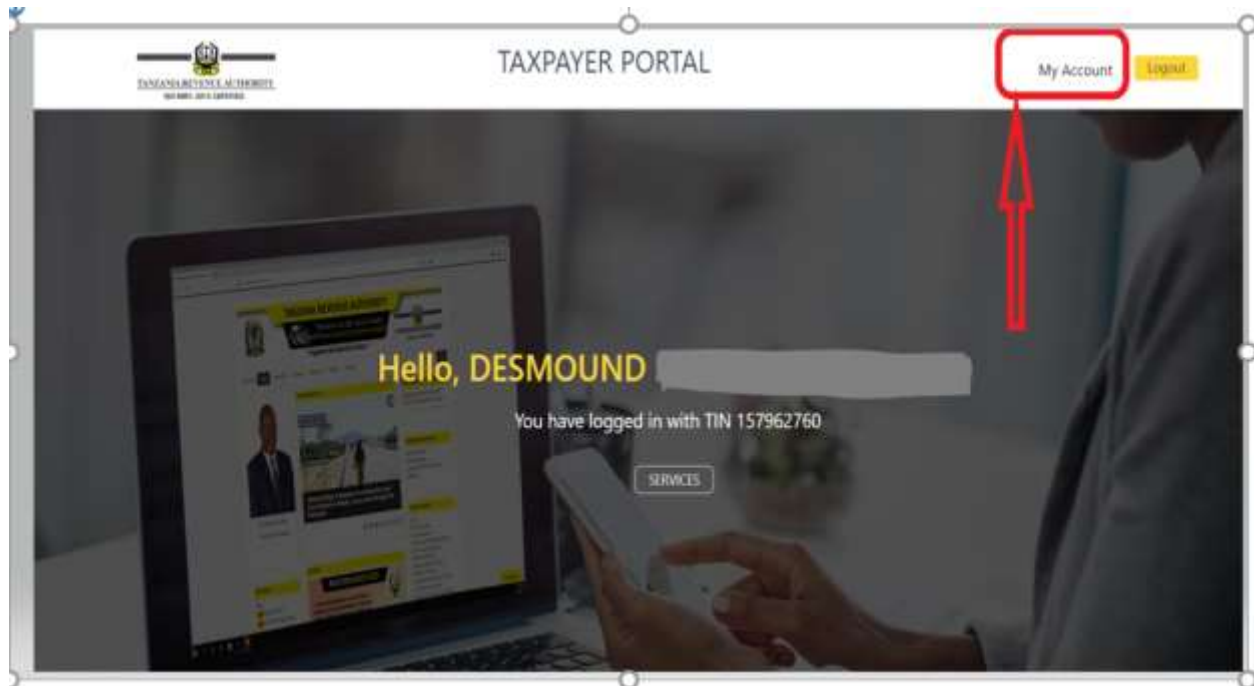


**Step 12:** After click “Appoint” button system will send the invitation to tax consultant for acceptance and system will issue notification

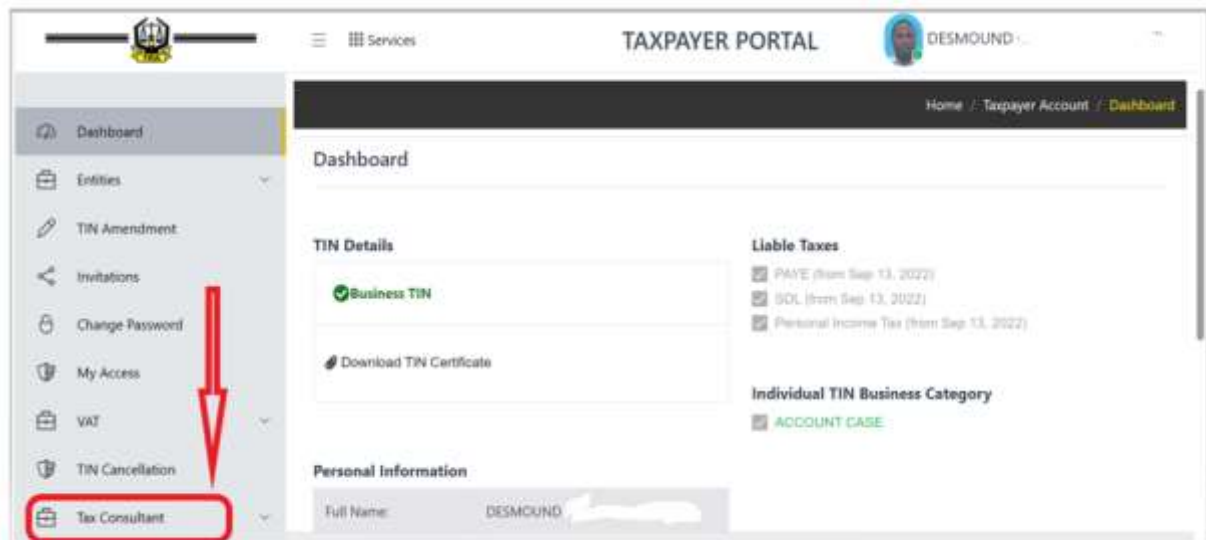


## 2 Procedure of accepting appointment to be Tax consultant

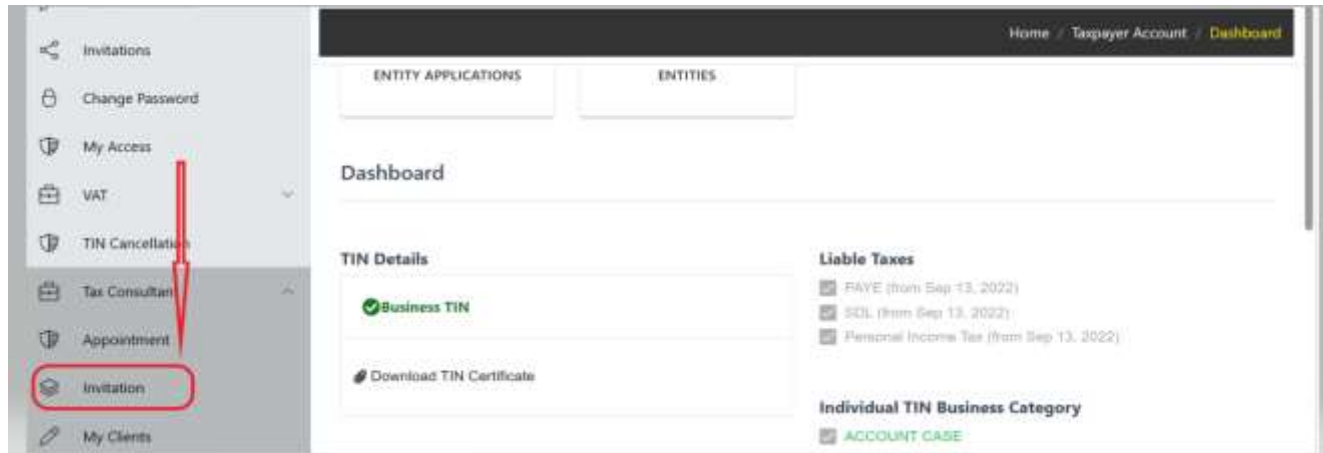
Step 13: Tax consultant login into taxpayer portal then click **“My account”** option.



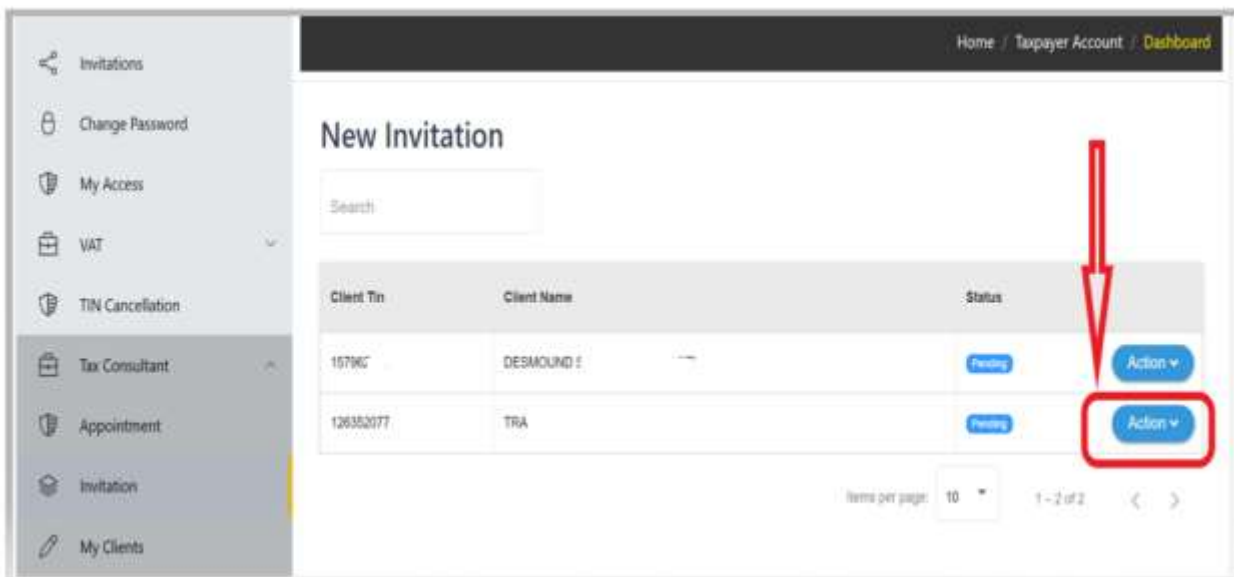
Step 14: Then click **“Tax Consultant”** option



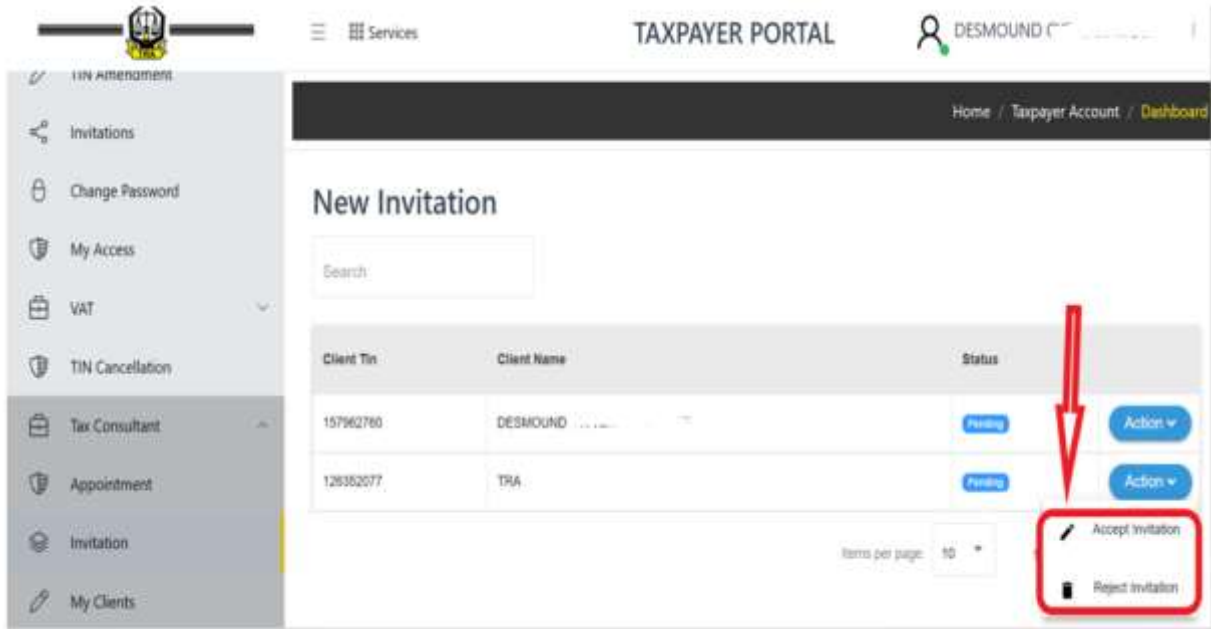
**Step 15:** Then select “Invitation” option.



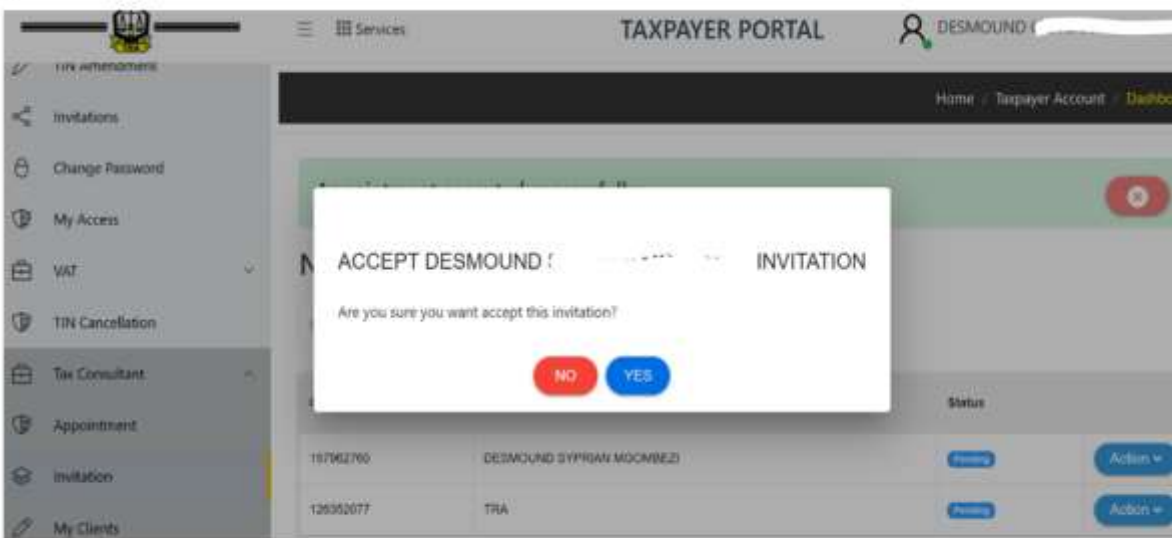
**Step 16:** After selection of “Invitation” option system will populate the list of invitation from taxpayer pending for acceptance then click “**Action**” button



**Step 17:** Then click **“Accept Invitation”** to accept appointment or **“Reject Invitation”** to reject the appointment.



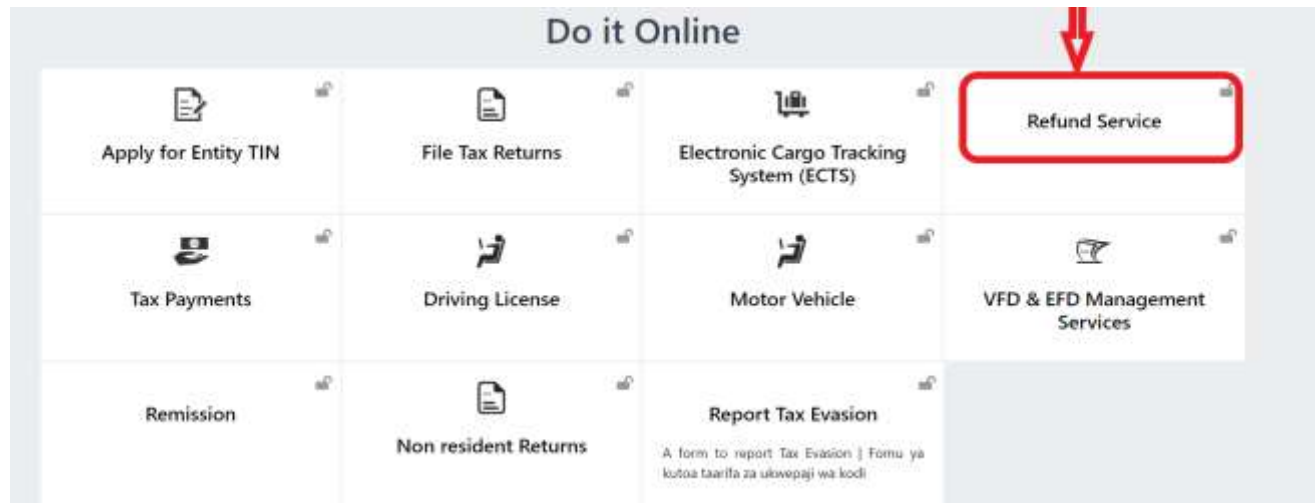
**Ste 18:** Upon clicking of **“Accept Invitation”** system will populate confirmation message then click **“Yes”** to confirm or **“No”**  
After accepting the invitation taxpayer can proceed with the application of the refund.



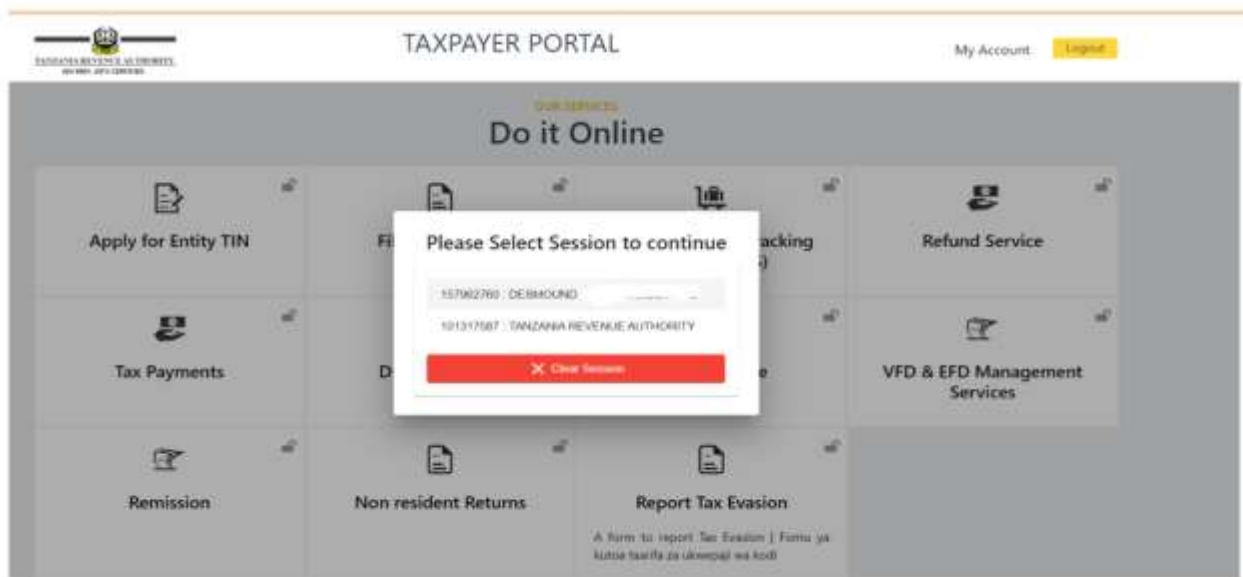
### 3 Refund application procedure

**Step 19:** Entity’s Admin/Entity declarant, an individual with either Business or non-Business TIN can log into Taxpayer’s portal.

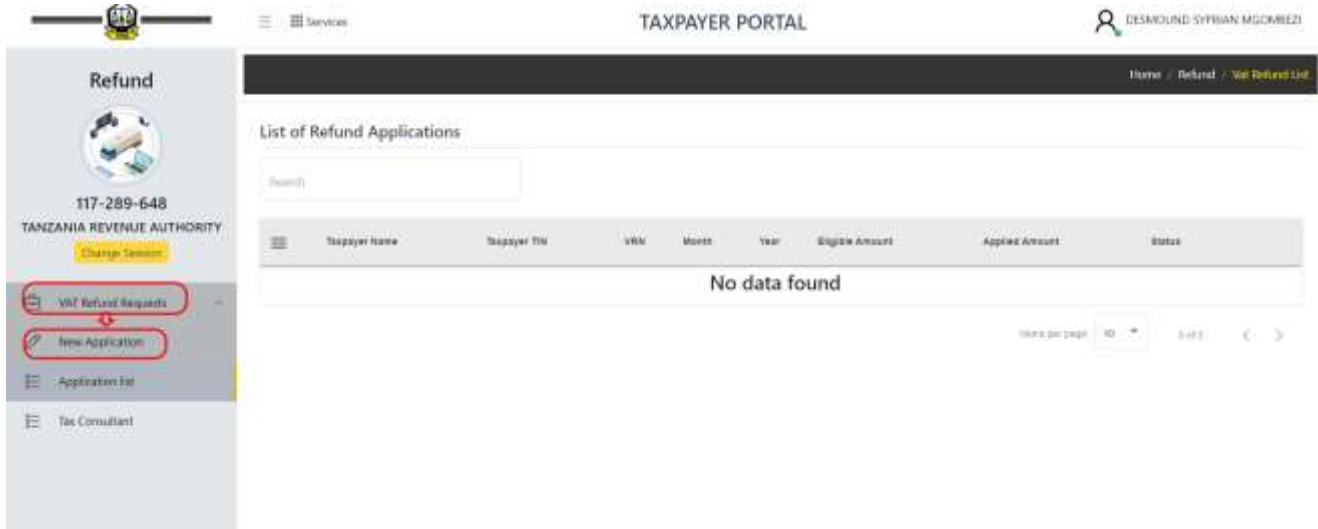
- i). Open Taxpayer Portal
- ii). Click Login link.
- iii). Enter TIN and Password: and click login button.
- iv). Click “**Services**” link.
- v). Then click “**Refund Service**” to accessing refund module.



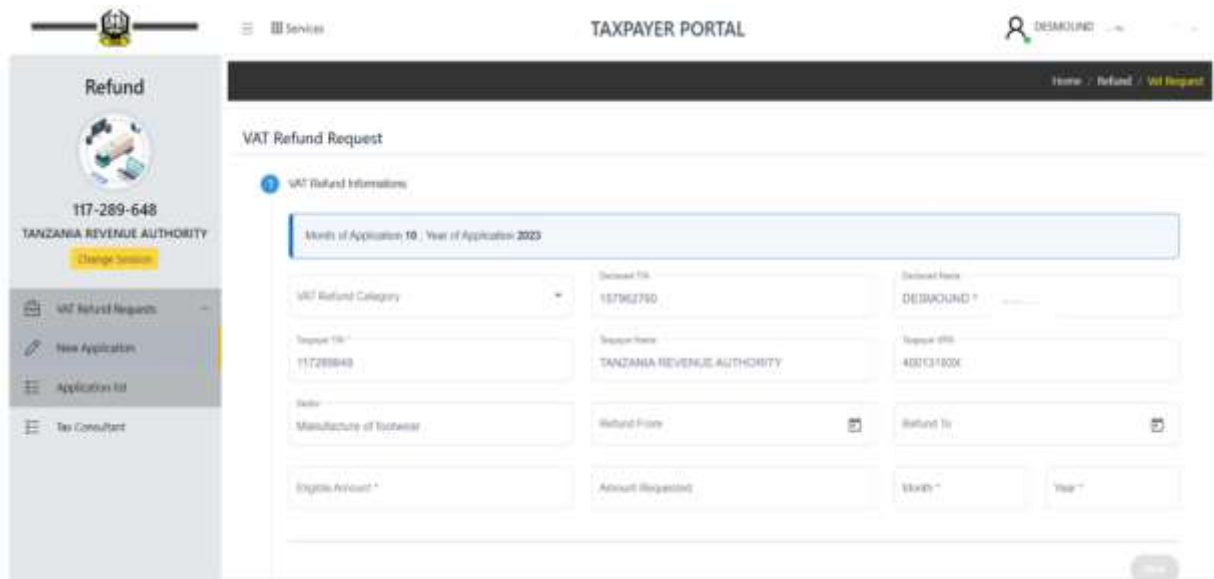
**Step 20:** Select preferred session for VAT refund application.



**Step 21: Select “VAT Refund Request” the select “New application”**

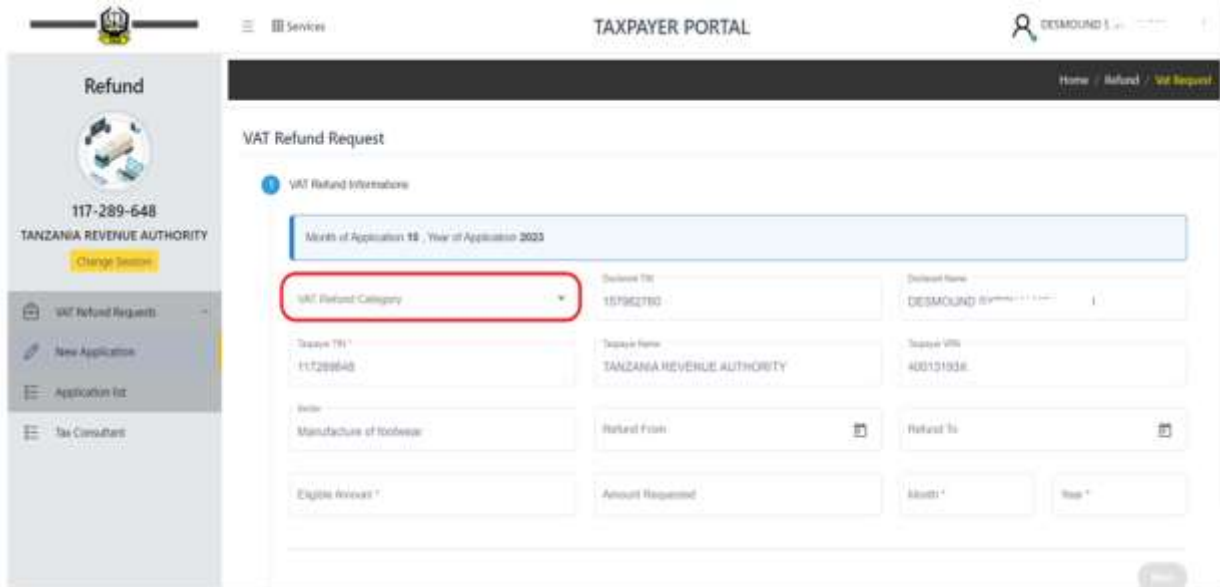


**Step 22: After selecting new application system will populate template to be filled**





**Step 23: Select VAT refund category.**



**TAXPAYER PORTAL**

Home / Refund / **Vat Request**

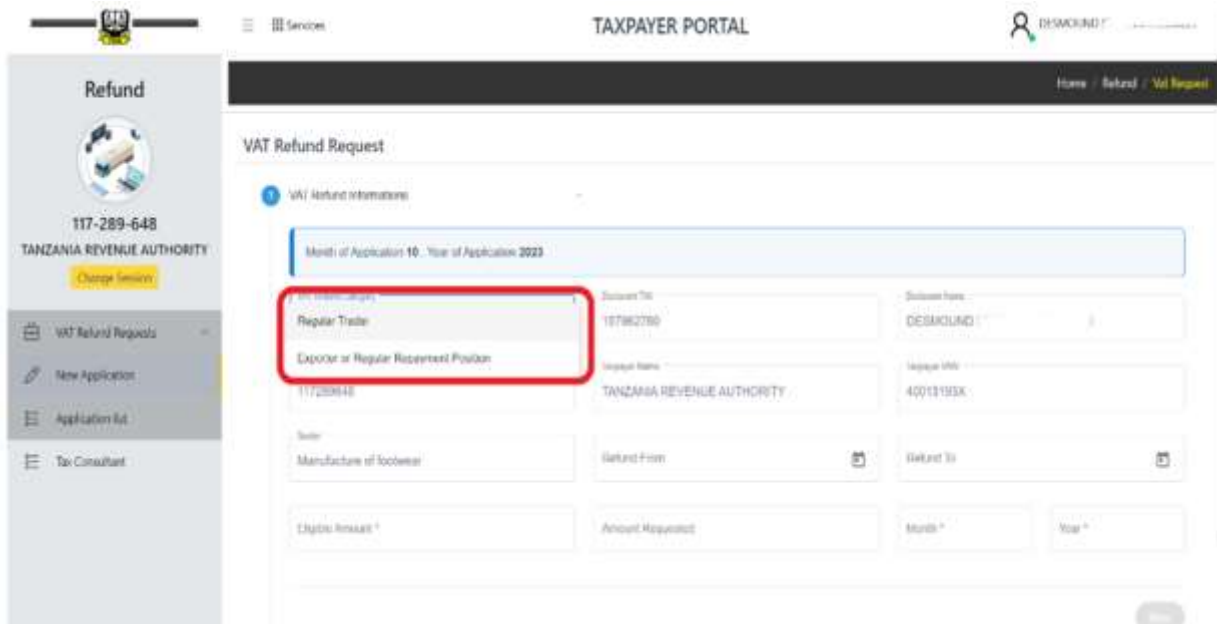
**VAT Refund Request**

VAT Refund Information

Month of Application 10 - Year of Application 2023

VAT Refund Category	Debitors TIN 157962780	Debitors Name DESMOND S...
Taxpayer TIN 117289648	Taxpayer Name TANZANIA REVENUE AUTHORITY	Taxpayer VHS 40013193X
Trade Manufacture of footwear	Refund From	Refund To
Eligible Amount *	Amount Requested	Month * Year *

**Step 24: After selecting refund category, a dropdown arrow showing “Regular Trader” “Exporter or Regular Repayment Position” then select type of refund category based on nature of your business.**



**TAXPAYER PORTAL**

Home / Refund / **Vat Request**

**VAT Refund Request**

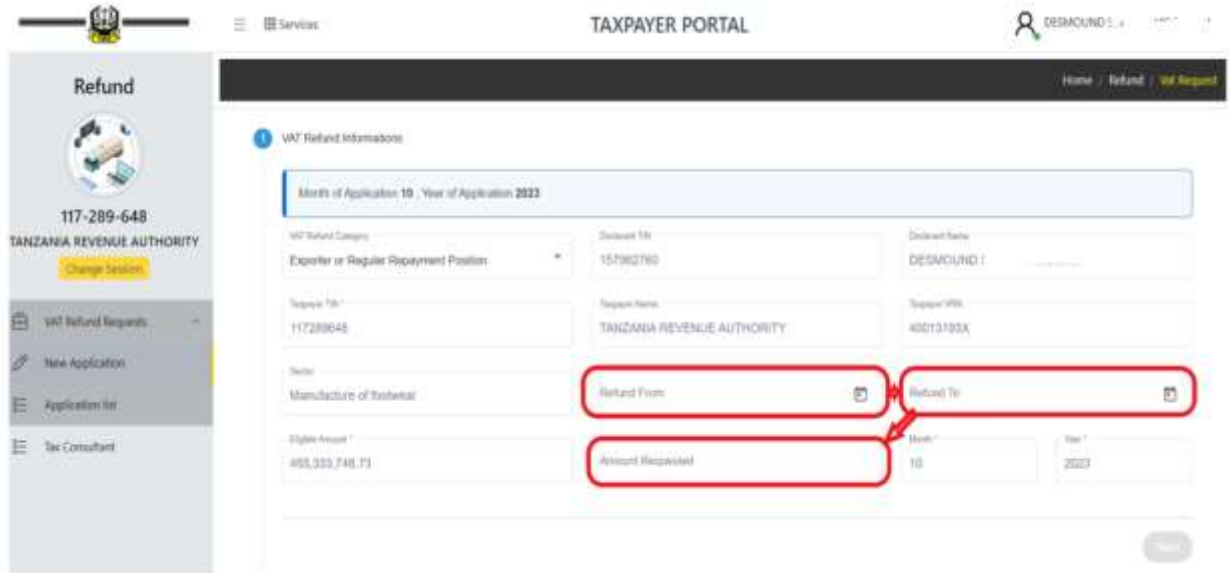
VAT Refund Information

Month of Application 10 - Year of Application 2023

Regular Trader	Debitors TIN 157962780	Debitors Name DESMOND S...
Exporter or Regular Repayment Position	Taxpayer TIN 117289648	Taxpayer Name TANZANIA REVENUE AUTHORITY
	Taxpayer VHS 40013193X	
Trade Manufacture of footwear	Refund From	Refund To
Eligible Amount *	Amount Requested	Month * Year *



**Step 25:** After selecting Refund category system will populate eligible amount for refund application and you are required to select coverage of the refund you are applying for and fill in the applied refund amount



**TAXPAYER PORTAL**

Home / Refund / WT Request

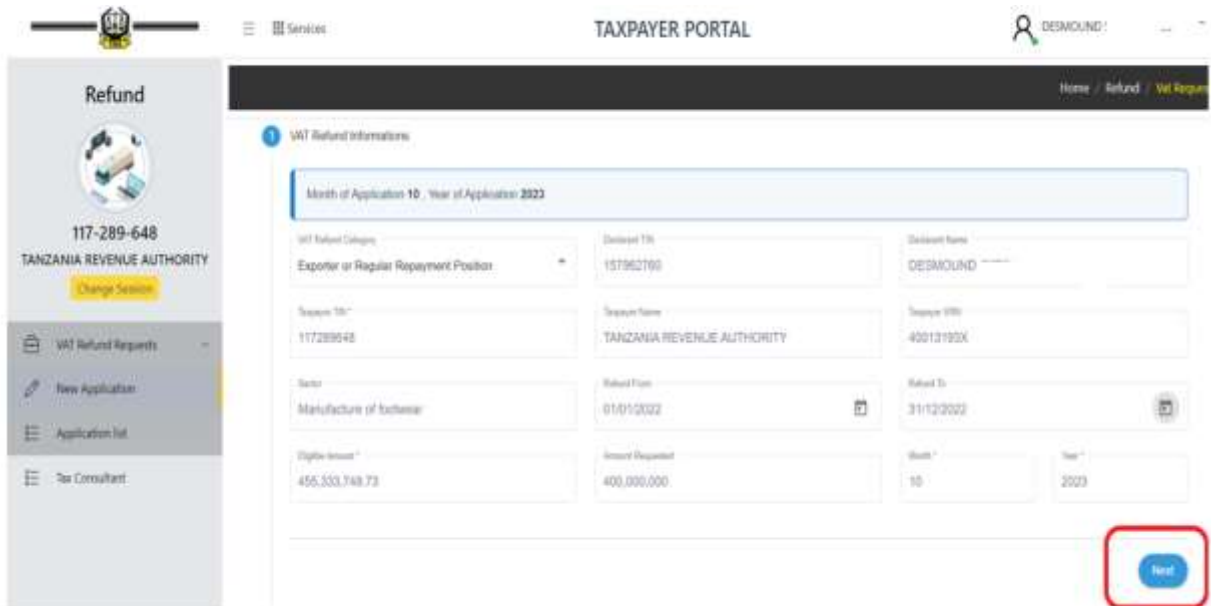
**WT Refund Information**

Month of Application: 10, Year of Application: 2023

WT Refund Category Exporter or Regular Repayment Position	Debitord TIN 157962760	Debitord Name DESMOND I
Taxpayer ID 117289648	Taxpayer Name TANZANIA REVENUE AUTHORITY	Taxpayer VNO 40013193X
Sector Manufacture of Industrial	Refund From 01/01/2022	Refund To 31/12/2022
Eligible Amount 455,533,748.73	Amount Requested 400,000,000	Month 10, Year 2023

Next

**Step 26:** After filling all required information click “Next” button to proceed to next stage



**TAXPAYER PORTAL**

Home / Refund / WT Request

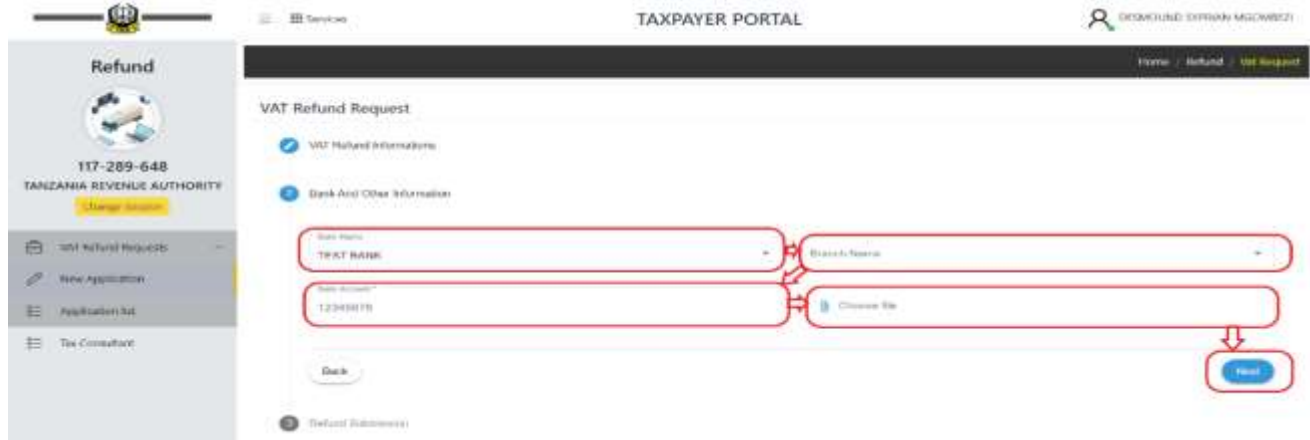
**WT Refund Information**

Month of Application: 10, Year of Application: 2023

WT Refund Category Exporter or Regular Repayment Position	Debitord TIN 157962760	Debitord Name DESMOND I
Taxpayer ID 117289648	Taxpayer Name TANZANIA REVENUE AUTHORITY	Taxpayer VNO 40013193X
Sector Manufacture of Industrial	Refund From 01/01/2022	Refund To 31/12/2022
Eligible Amount 455,533,748.73	Amount Requested 400,000,000	Month 10, Year 2023

Next

**Step 27:** Fill in **Bank Information** then click “**Next**” button to proceed to next stage.



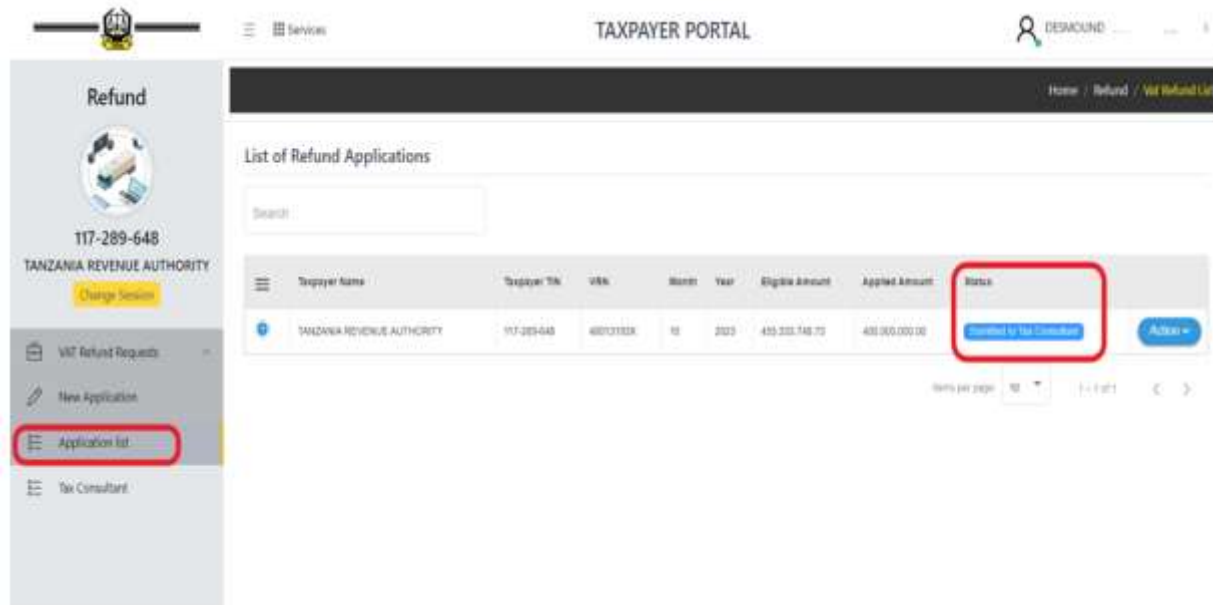
The screenshot shows the 'VAT Refund Request' form. The 'Bank Name' field contains 'TEXT BANK' and the 'Bank Account' field contains '12345678'. A 'Next' button is highlighted with a red box. The form also includes a 'Back' button and a 'Refund Submission' section.

**STEP 28:** System will populate summary of refund amount application and click “**Back**” if you want to go back and edit some information, click “**Submit Application**” to submit the refund application to tax consultant for review and processing of Certificate of Genuineness

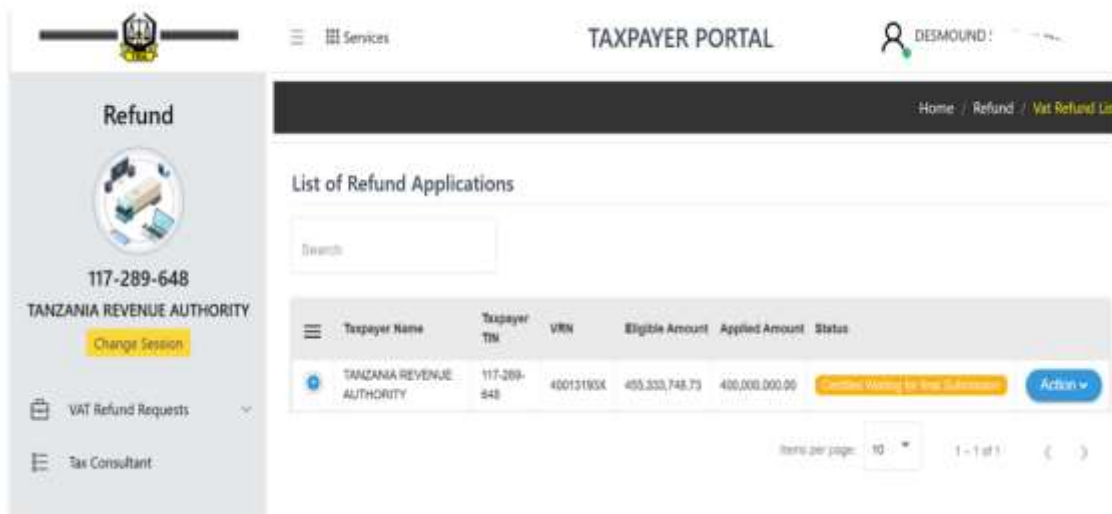


The screenshot shows the 'VAT Refund Request' summary. The 'Eligible Amount' is 488,333,748.73 and the 'Amount Requested' is 400,000,000. The 'Back' and 'Submit Application' buttons are highlighted with red boxes. The form also includes a 'Refund Submission' section.

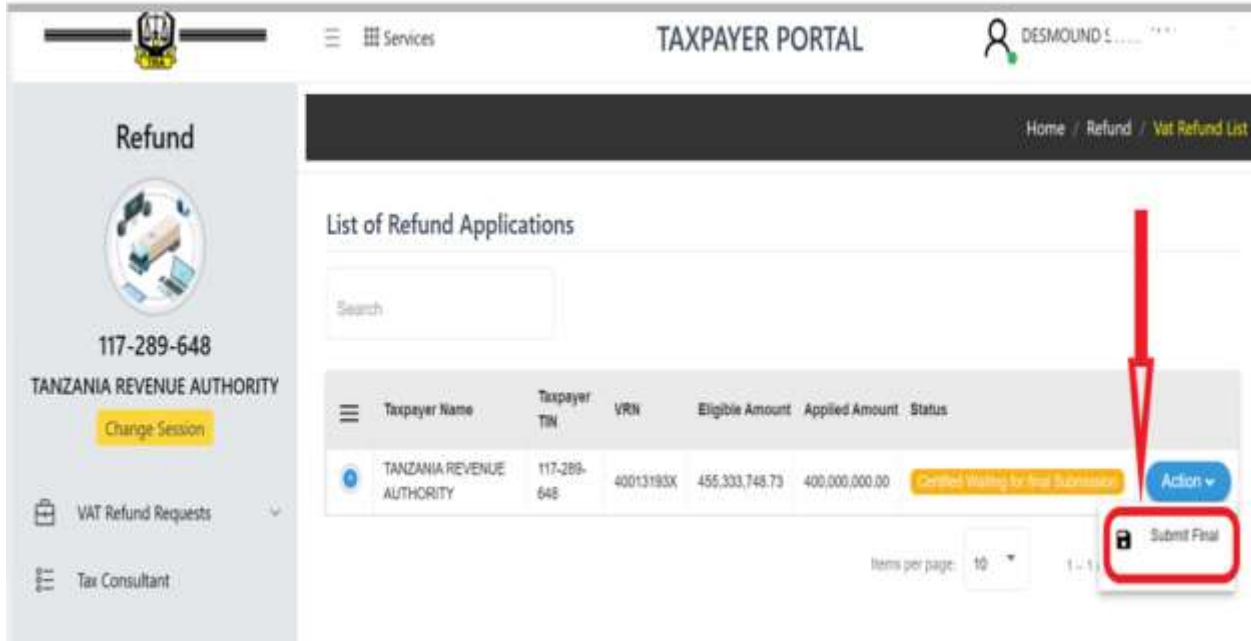
**STEP 29:** After clicking “Submit Application” system will send the application to tax consultant for providing certificate of genuineness and the application can be viewed in application list with status “Submitted to Tax Consultant”



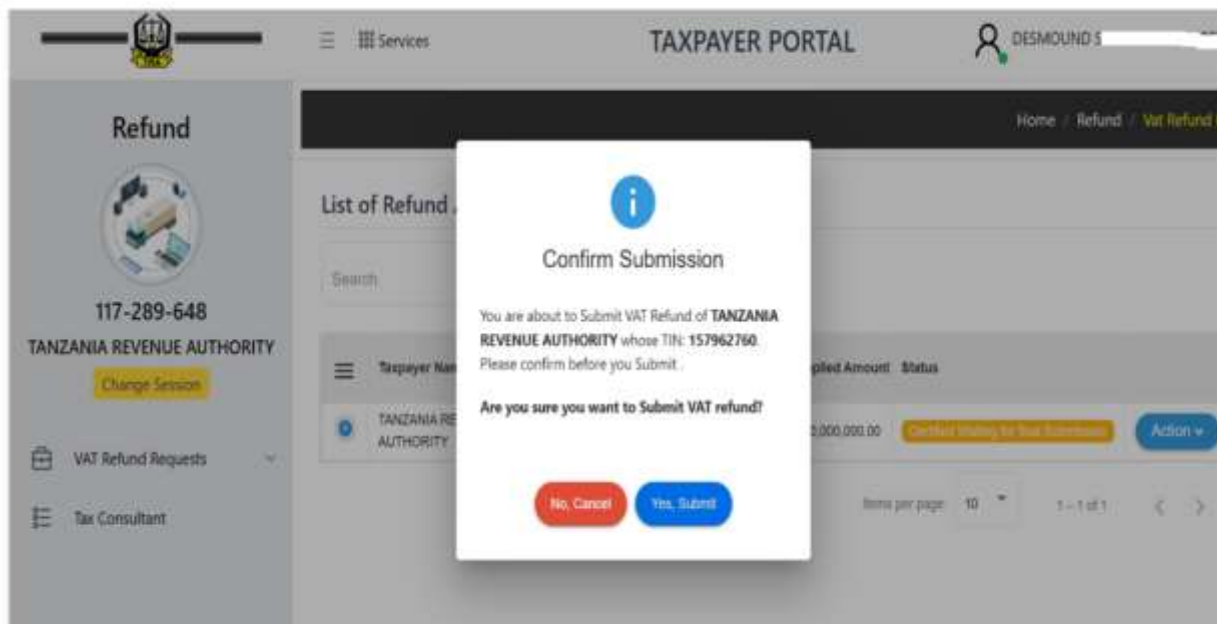
**Step 30:** After review and provision of certificate of genuineness by tax consultant, the refund application will be available to respective entity admin/declarant for final submission to Tanzania Revenue Authority



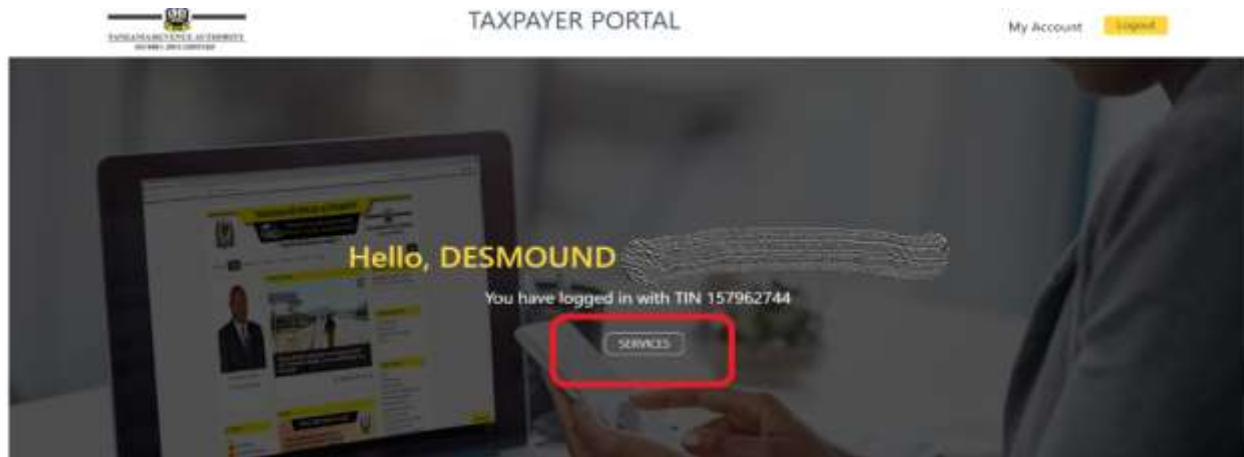
**Step 31:** Click “**Action**” button then click “**Submit Final**” for final submission of refund application to Tanzania Revenue Authority



**Step 32:** Click “**Yes, submit**” to make final submission to Tanzania Revenue Authority, or Click “**No, Cancel**” to cancel submission process.



4 Procedure for provision of Certificate of Genuineness by Tax Consultant  
**Step 33:** Tax Consultants log in into the taxpayer portal.



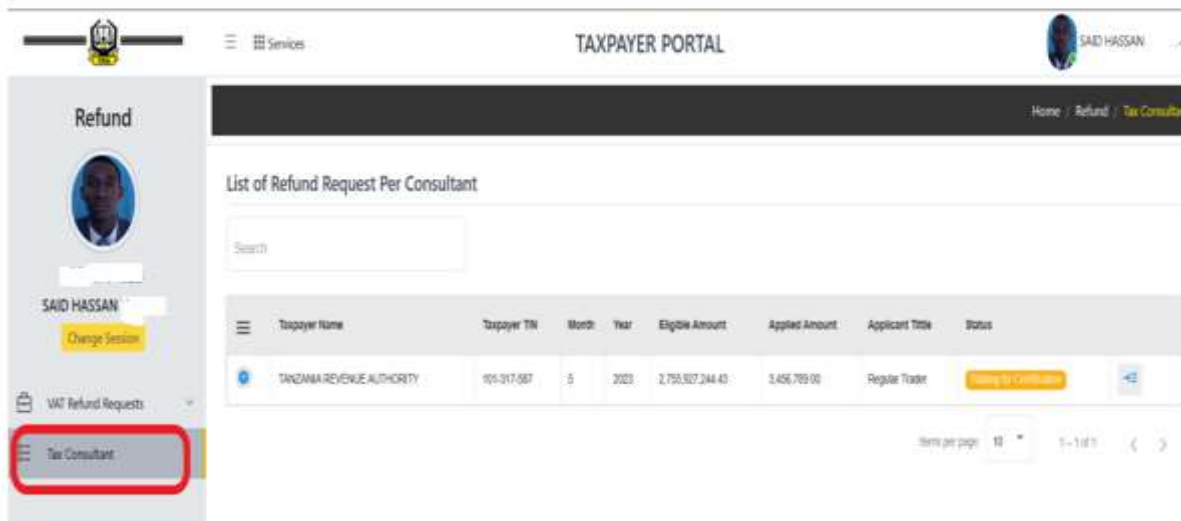
**Step 34:** Click “Services” button then select “Refund Services.”



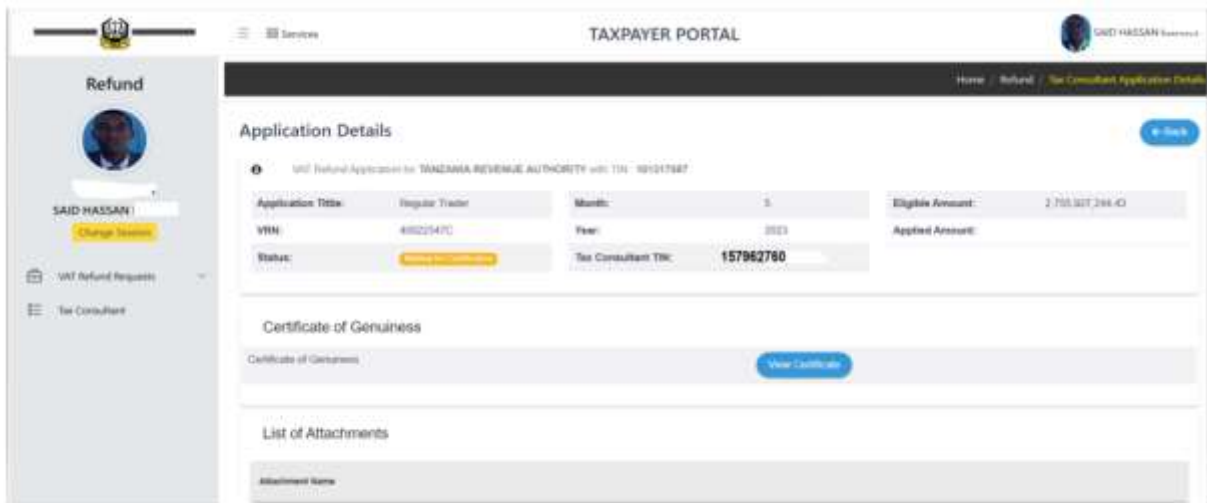
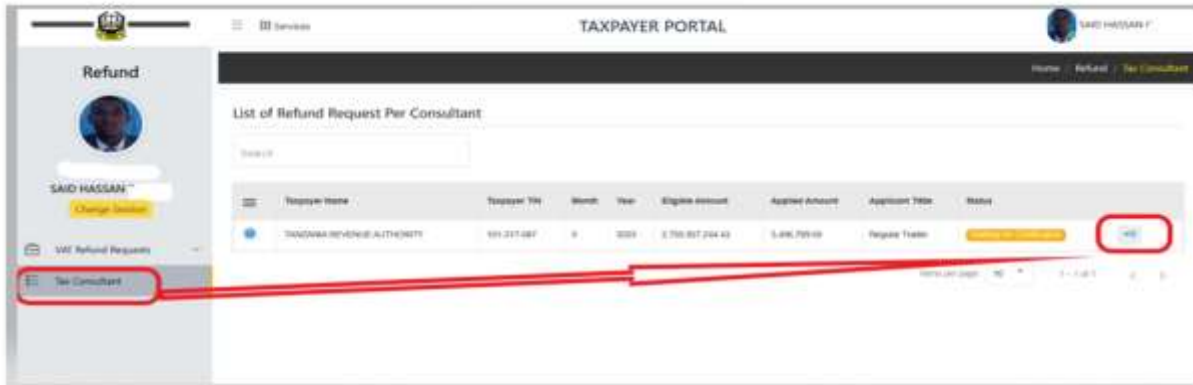
**STEP 35: Select Tax Consultant Session**



**Step 36:** Select “Tax Consultant” option, list of refund application will appear waiting for certification



**Step 37:** Click **“View Details”** system will populate refund application details as per taxpayer application





**Step 38:** Then click **“View Certificate”** to view generated certificate of genuineness



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**CERTIFICATE OF GENUINENESS**

*(Under Regulation 29(1)(b) of Value Added Tax (General) Regulations, 2015)*

NAME OF REGISTERED PERSON: **TANZANIA REVENUE AUTHORITY**

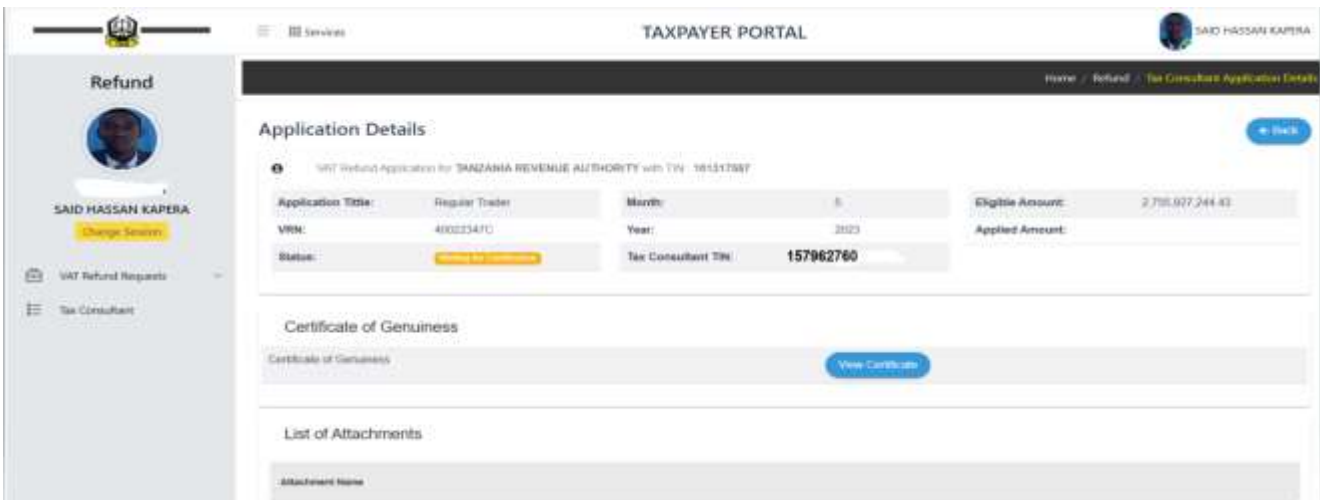
TAXPAYER IDENTIFICATION NUMBER: **101317587**

VAT REGISTRATION NUMBER: **40022347C**

I/We have examined the genuineness of the attached claim for the refund of VAT amounting to **TZS TSh 3,456,789.00 (figures) Thirty Four Hundred Thousand Fifty Six Thousand Seven Hundred And Eighty Nine Only.** made by the Taxable person for the Tax period of **02/10/2023 To 15/10/2023** to ensure compliance with the provisions of the Value Added Tax No.5 of 2014 and the Value Added tax (General) Regulations 2015, and have obtained all possible information and explanations necessary for the purpose of my/our examination.

My/Our examination was designed to enable me/us to obtain reasonable assurance that the claim is, to the best of my/our opinion, free from misstatement and included verification on test basis of evidence

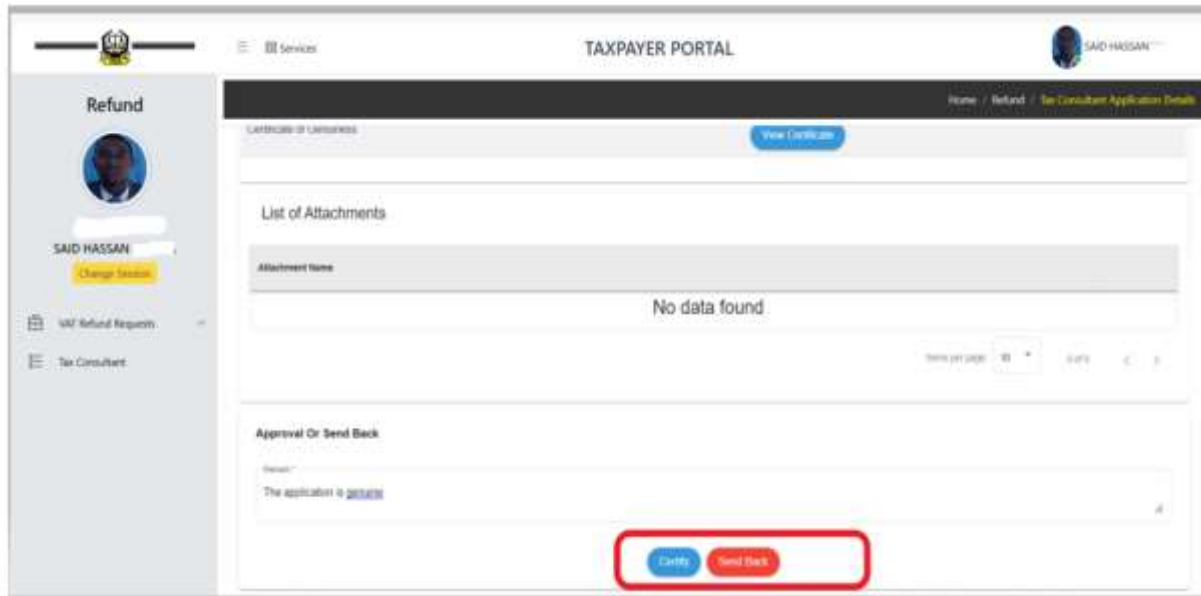
**Step 39:** Click **“Approval”** to provide certificate of genuineness for refund application or **“Send Back”** option to return the application to taxpayer for rectification of error



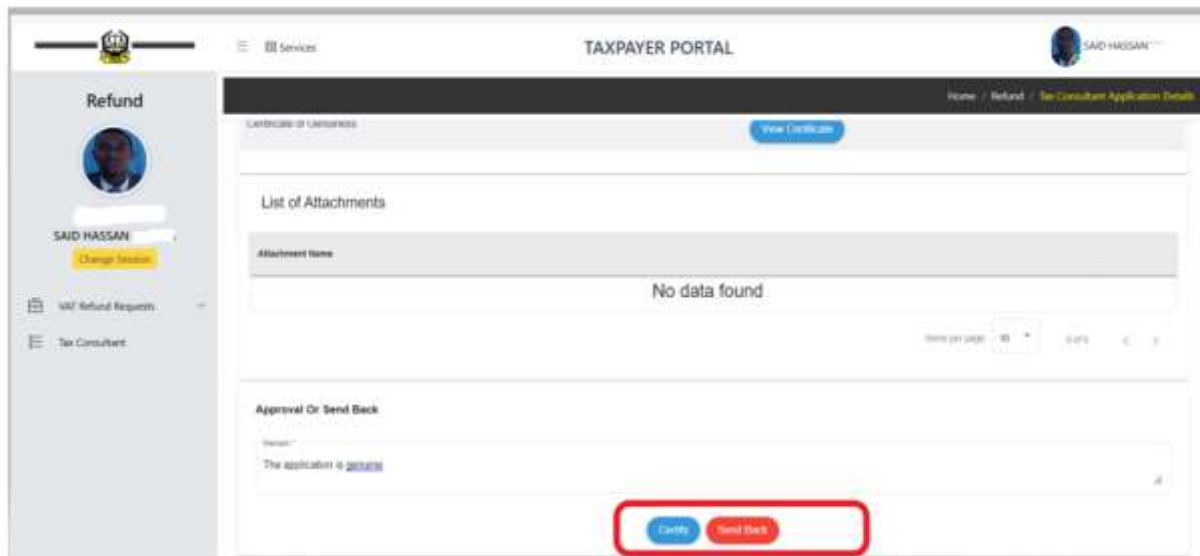
The screenshot shows the 'TAXPAYER PORTAL' interface. On the left, there is a user profile for SAID HASSAN KAPERA with a 'Change Security' button. The main content area is titled 'Application Details' and shows a VAT Refund Application for TANZANIA REVENUE AUTHORITY with TIN 101317587. The application title is 'Regular Trader', the month is '8', and the year is '2023'. The eligible amount is 2,758,927,244.43. The status is 'Approved for Refund'. Below this, there is a 'Certificate of Genuineness' section with a 'View Certificate' button. At the bottom, there is a 'List of Attachments' section.



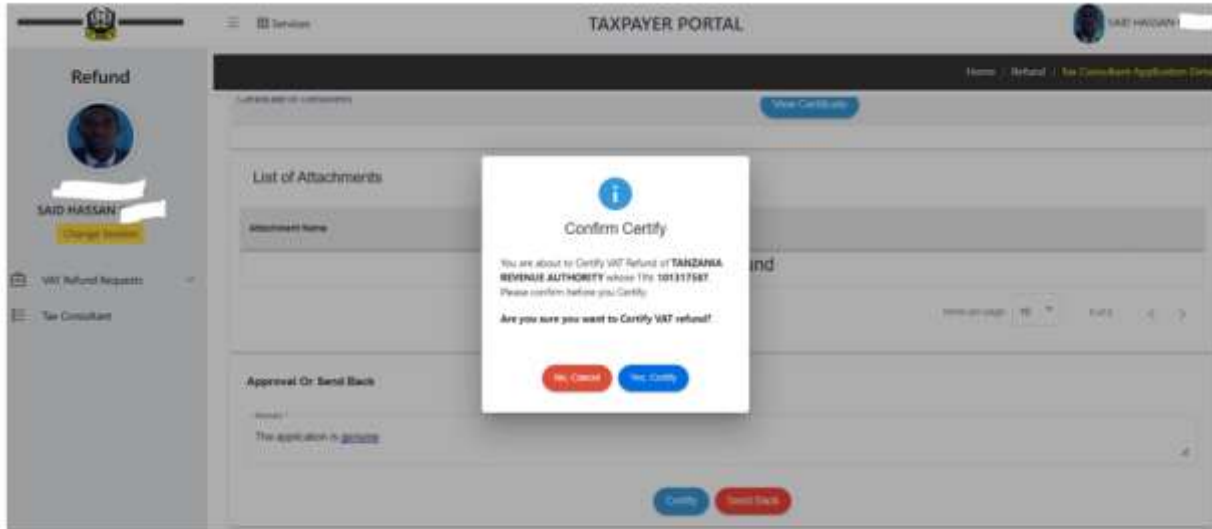
**Step 40:** After clicking “**Approval or Send back**” option, enter the remark to provide certificate of genuineness or to send back to taxpayer for rectification of error



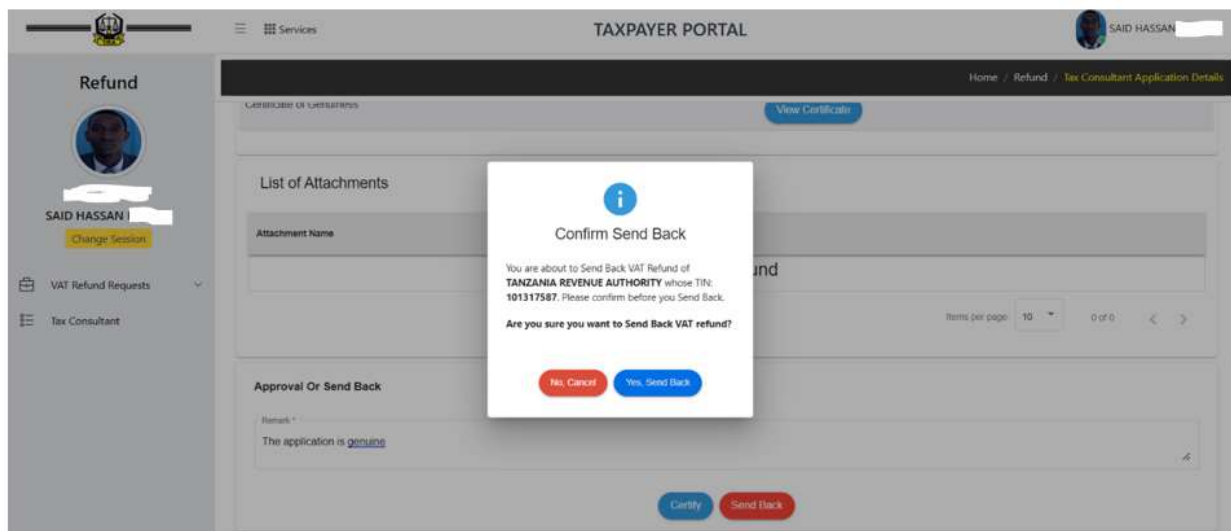
**Step 41:** After remarks click “**Certify**” to provide certificate of genuineness and to allow taxpayer to proceed with final submission or “**Send Back**” option to send back to taxpayer the application for rectification of error



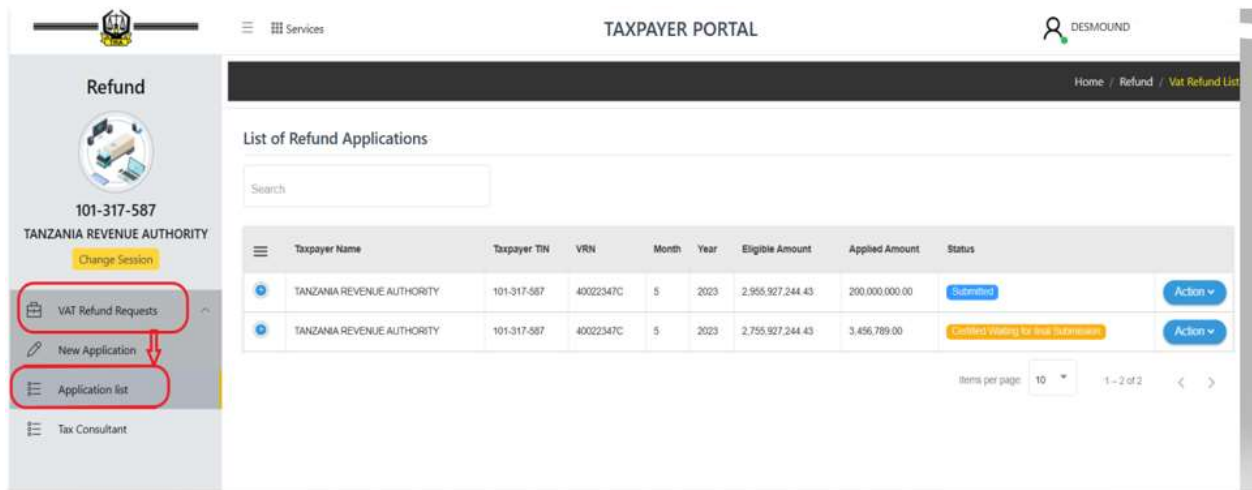
**i). Certify Option**



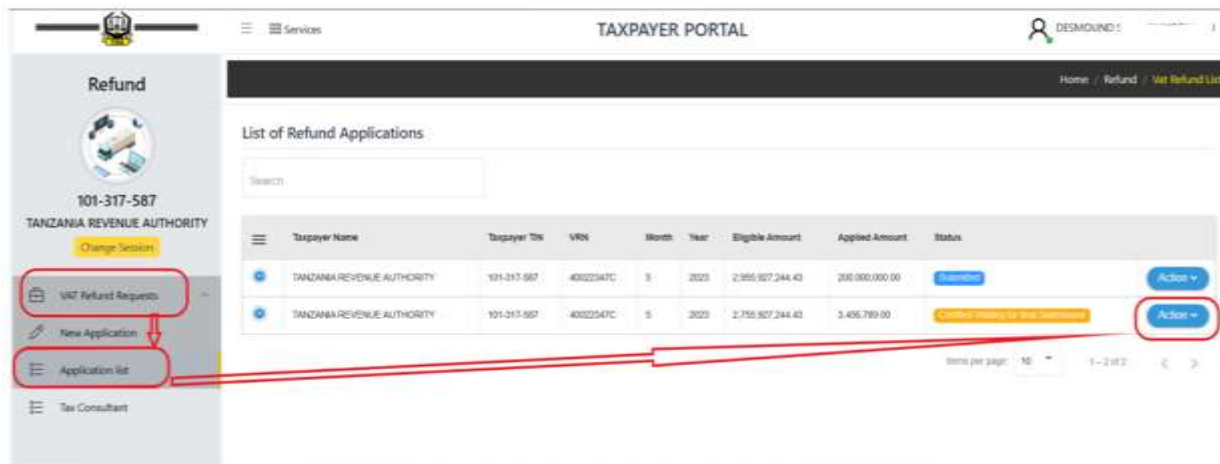
**ii). Send Back option.**



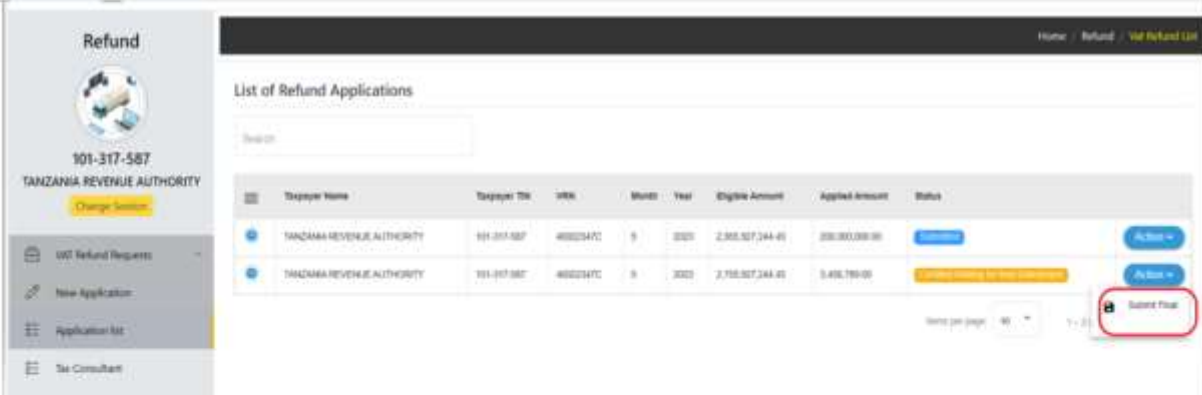
**STEP 42:** After tax consultant have provided certificate of genuineness then entity admin/declarant/individual login into the taxpayer portal and go to the refund services then select **“VAT Refund Requests”** then select **“Application Lists”** the list of all application will appear



**Step 43:** Entity admin/declarant/individual click **“Action”** button



**Step 44:** Click “**Submit Final**” to submit the refund application to TRA



The screenshot shows the 'Refund' section of the taxpayer portal. On the left is a sidebar with navigation options: '100 Refund Requests', 'New Application', 'Application list', and 'Tax Consultant'. The main area displays a 'List of Refund Applications' table with columns for Taxpayer Name, Taxpayer TIN, VATA, Month, Year, Eligible Amount, Applied Amount, and Status. Two applications are listed, both for 'TANZANIA REVENUE AUTHORITY'. The second application has a status of 'Submitted by the taxpayer' and a blue 'Action' button. A red circle highlights a 'Submit Final' button at the bottom right of the table.

Taxpayer Name	Taxpayer TIN	VATA	Month	Year	Eligible Amount	Applied Amount	Status
TANZANIA REVENUE AUTHORITY	101-317-587	4002347C	5	2021	2,305,927,244.45	200,000,000.00	Submitted
TANZANIA REVENUE AUTHORITY	101-317-587	4002347C	5	2021	2,755,927,244.45	5,400,700.00	Submitted by the taxpayer



**Confirm Submission**  
 You are about to Submit VAT Refund of **TANZANIA REVENUE AUTHORITY** whose TIN: **101317587**.  
 Please confirm before you Submit.  
 Are you sure you want to Submit VAT refund?  
 No, Cancel Yes, Submit