



# **TANZANIA REVENUE AUTHORITY**

ISO 9001:2015 Certified

Enhanced Domestic Revenue System

USER GUIDE ON HOW TO FILE WITHHOLDING TAX RETURN

Version 2.0

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### **Task Summary**

This User Manual (UM) provides the information necessary for Withholding tax agents (Withholders) to deduct, remit and submit Statement of Tax Withheld (Withholding Tax Returns) for payments other than PAYE, through the new Withholding Tax management 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 Withholding Tax Management Module includes the following:

- i.) A taxpayer must create a batch and add deduction transactions to it
- ii.) A taxpayer may have branches for withholding tax purposes and each branch may create its batches
- iii.) Remittance or payment of principal withholding tax shall be done by creating order forms (Control Numbers) from a batch and not from the assessment. The assessment is issued for the purpose of assessing penalty for late filing only
- iv.) Creation of a batch is the only trigger for filing return for a particular period
- v.) Users must use correct TIN of withholdees and other details when using the module. Default TIN (999-999-999) can be used for Non-Resident withholdees only
- vi.) Withholding Tax Module shall be used for withholding compliance in respect of Non-Resident Employees instead of normal PAYE return
- vii.) Taxpayers who have several cost centers may create them as branches in order to distinguish them

## 1.0 HOW TO ACCESS WITHHOLDING TAX MANAGEMENT MODULE

By following these steps, the Declarant will be able to create branch, batch, request control number and submit Withholding tax return in the Taxpayer portal.

### STEP 01: Accessing Taxpayer Portal (through Official TRA Website)

Go to the official TRA website then click “Taxpayer Portal” button under Do it online.

The screenshot shows the official website of the Tanzania Revenue Authority (TRA). The header includes the TRA logo, the slogan "Together We Build Our Nation", and the text "Whenever you sell, issue a receipt Whenever you buy, demand a receipt". The navigation menu includes "Home", "About TRA", "Contact Us", "Vacancies", "Tenders", and "Auctions". A search bar is located on the right. The main content area is divided into several sections: "Do it online" (with a red box around "Taxpayer Portal (TRA Online Services)"), "Photos and Events" (featuring a road construction image and the headline "Payment of taxes facilitates construction of various infrastructures such as 107.4 km Njombe – Makete road"), "Due Date", "News & Updates" (with a "NEW" tag for "INTENTION TO CANCEL REGISTRATION FOR VALUE ADDED TAX"), "Staff Misconduct & Tax Evasion" (with a "Read Me" link for an integrity complaint form), "Calculators and Tools" (listing PAYE Mainland, PAYE Zanzibar, and a calculator for motor vehicles), and "Customs & Excise" (listing various customs procedures).

## STEP 02: Log in into Taxpayer portal page

The Taxpayer portal will appear, so as to enter correct **Declarant TIN** and Password then click “Login”.

TRA

Welcome to Tanzania Revenue Authority Taxpayer Portal

Login

TIN

128039503

Password

.....

Forgot Password?

Login

Don't Have an Account? Register Now

For any inquiry, please contact TRA Support at : support@tra.go.tz  
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## STEP 03: Accessing Services

Upon logging in click on “Services”, to access all available services offered by the Authority in the Taxpayer Portal.

TANZANIA REVENUE AUTHORITY  
ISO 9001:2015 CERTIFIED

TAXPAYER PORTAL

My Account Logout

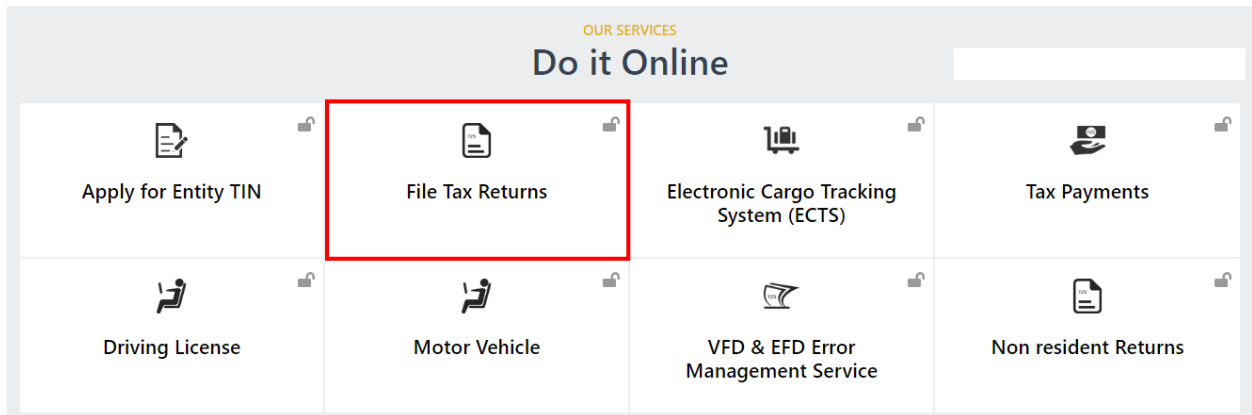
Hello, M [redacted] O

You have logged in with TIN 1 [redacted]

SERVICES

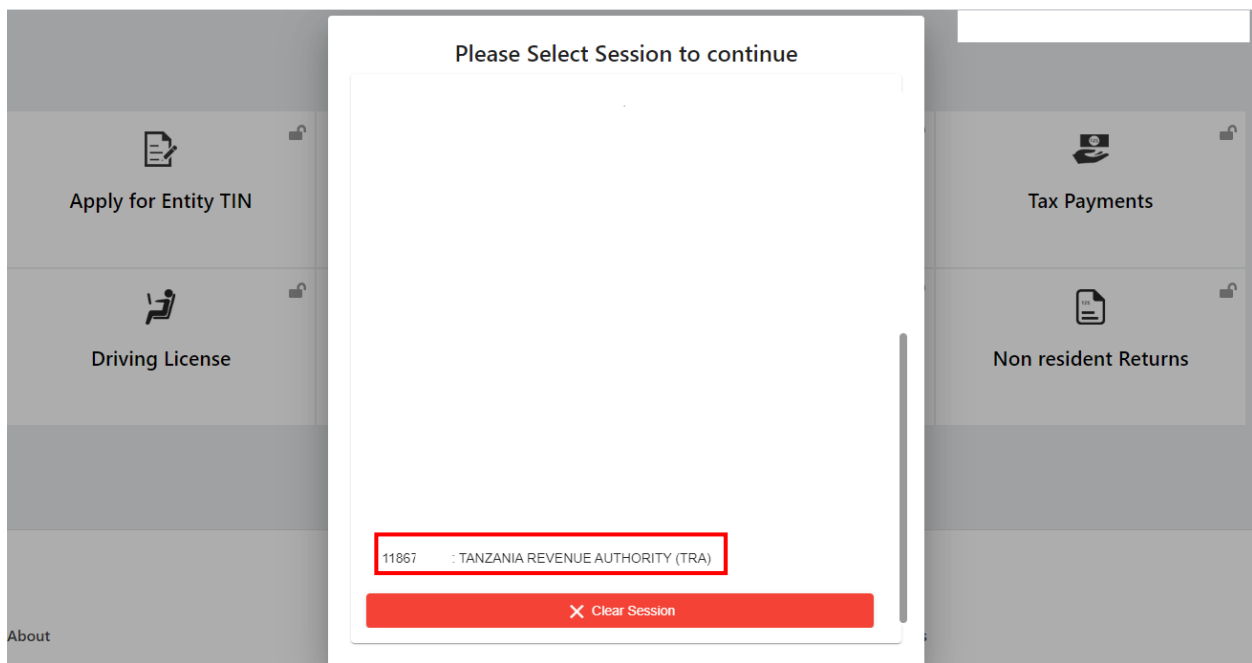
### STEP 04: Select “File Tax Returns”

Select File Tax Returns session so as to trigger the display of Entities managed by declarant.



### STEP 04: Select “Session”

Select a session by choosing the entity or individual whose Withholding Tax TRA

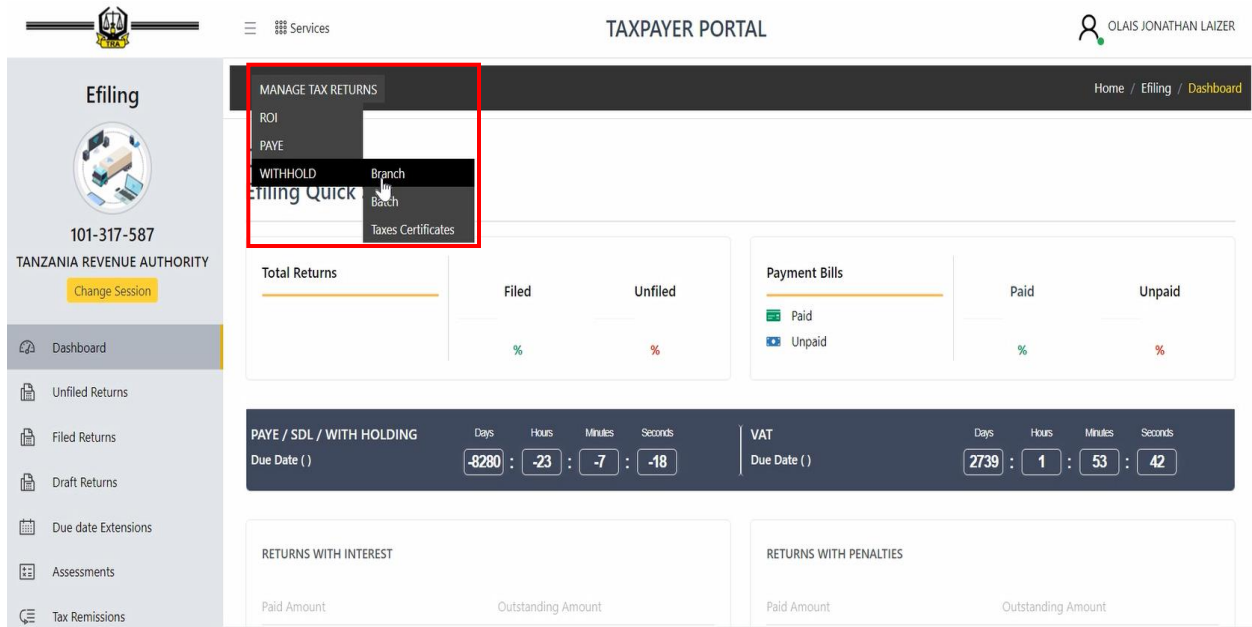


## 2.0 HOW TO CREATE BRANCH

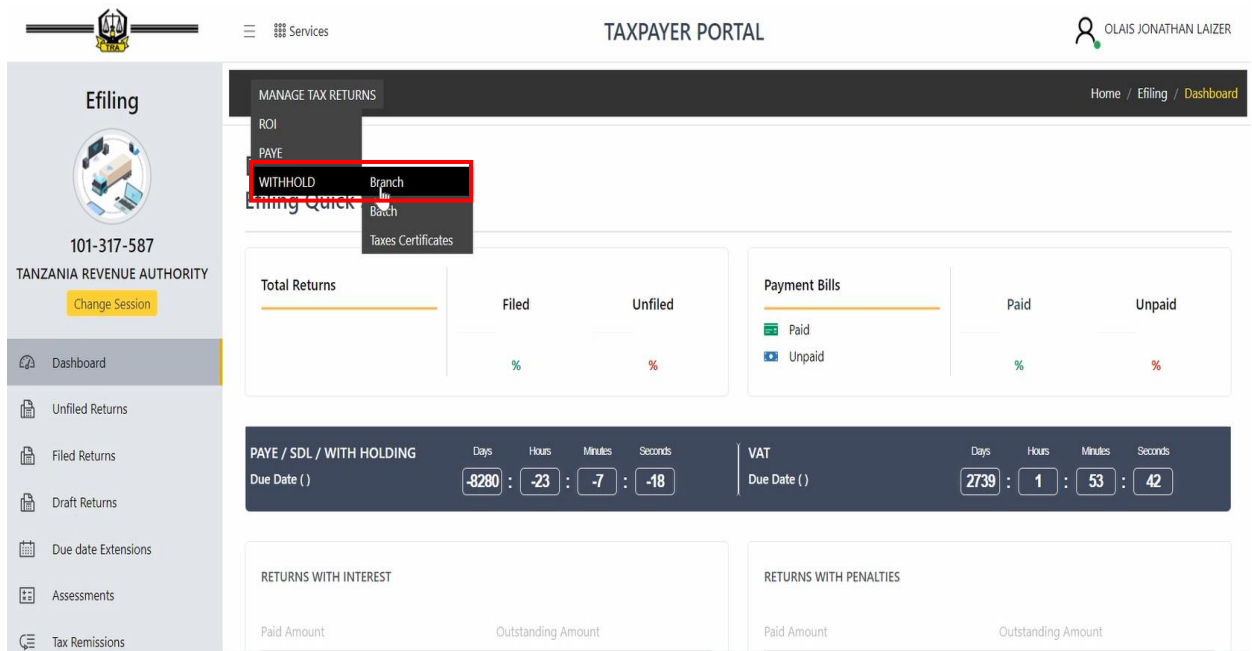
### STEP 05: Creation of Branch

This step shall be followed by taxpayers *who have several cost centers, they may add branches in order to distinguish them*. However, this is optional and *taxpayers without any need for branches may skip this step*

Click **Manage Tax Returns** menu, select **WITHHOLD** then **Branch**.



For Branch addition, click Branch submenu as depicted below;











Branch management menu will display Add Branch button for creation of Branches.

The screenshot shows the 'MANAGE TAX RETURNS' interface. At the top right, there is a breadcrumb trail: Home / Efiling / Withholding / Branches. The main heading is 'Branches'. In the top right corner of the content area, there is a blue button labeled 'Add branch' which is highlighted with a red rectangular box. Below the heading is a table with columns: TIN, Branch Name, Region, District, Ward, Sub Ward, and Postal Code. The table is currently empty and displays 'No data found'. At the bottom right of the table area, there is a pagination control showing 'Items per page: 10' and '1 - 1 of 1'. The footer contains 'Tanzania Revenue Authority © 2021 - 2022 All rights reserved' and 'Efiling'.

Important branch information must be selected in each of the five fields for the submit button to appear; once it does, the branch will be established and its details can be edited or deleted.

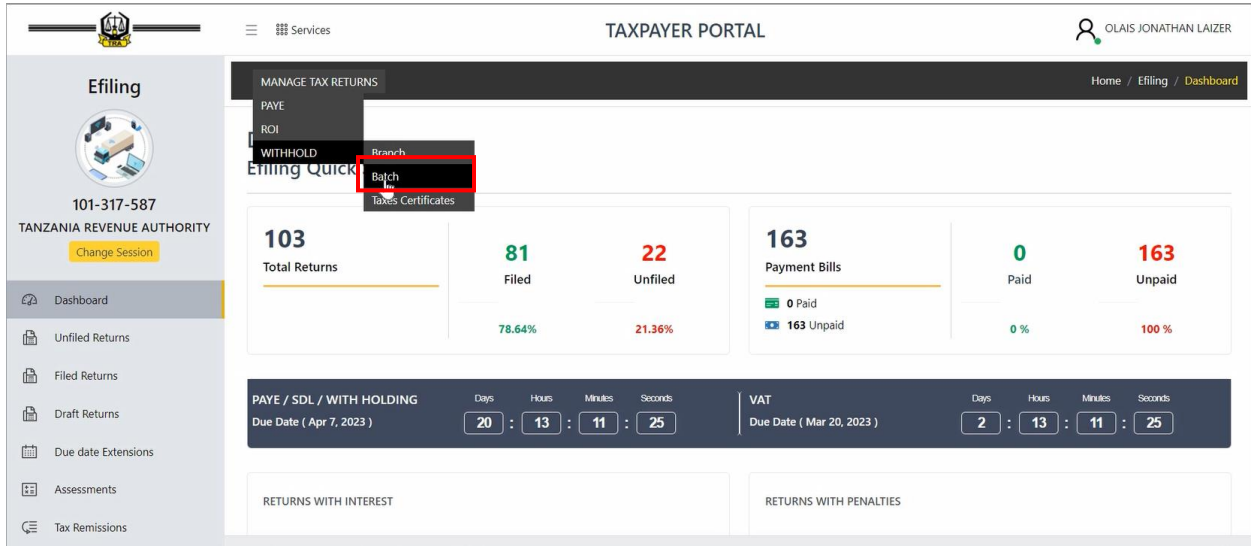
The screenshot shows the 'TAXPAYER PORTAL' interface. At the top, there is a header with the Tanzania Revenue Authority logo, 'Services' menu, 'TAXPAYER PORTAL' title, and user profile 'OLAIS JONATHAN LAIZER'. The breadcrumb trail is Home / Efiling / Withholding / Branches. The main heading is 'Branches' with a 'Close' button in the top right. Below the heading is a form with a red border containing the following fields: TIN (101317587), Branch Name \*, Region \*, District \*, Ward \*, and Street \*. A 'Submit' button is located at the bottom right of the form. Below the form is a table with columns: TIN, Branch Name, Region, District, Ward, Sub Ward, and Postal Code. The table contains three rows of data. The footer contains 'Tanzania Revenue Authority © 2021 - 2022 All rights reserved' and 'Efiling'. On the left side, there is a sidebar with 'Efiling' menu and '101-317-587 TANZANIA REVENUE AUTHORITY' with a 'Change Session' button. Below that are menu items: Dashboard, Unfiled Returns, Filed Returns, Draft Returns, Due date Extensions, Assessments, Tax Remissions, and VAT Adjustments.

TIN	Branch Name	Region	District	Ward	Sub Ward	Postal Code	
101317587	ILALA	Dar Es Salaam	Ilala CBD	Mchafukoge	Mchafukoge	11105	 
101317587	Kipoke	Kilimanjaro	Same	Chome	Bombo	25616	 
101317587	MTWARA DANGO	Mtwara	Mtwara	Mayanga	Mayanga	63205	 

### 3.0 HOW TO CREATE BATCH

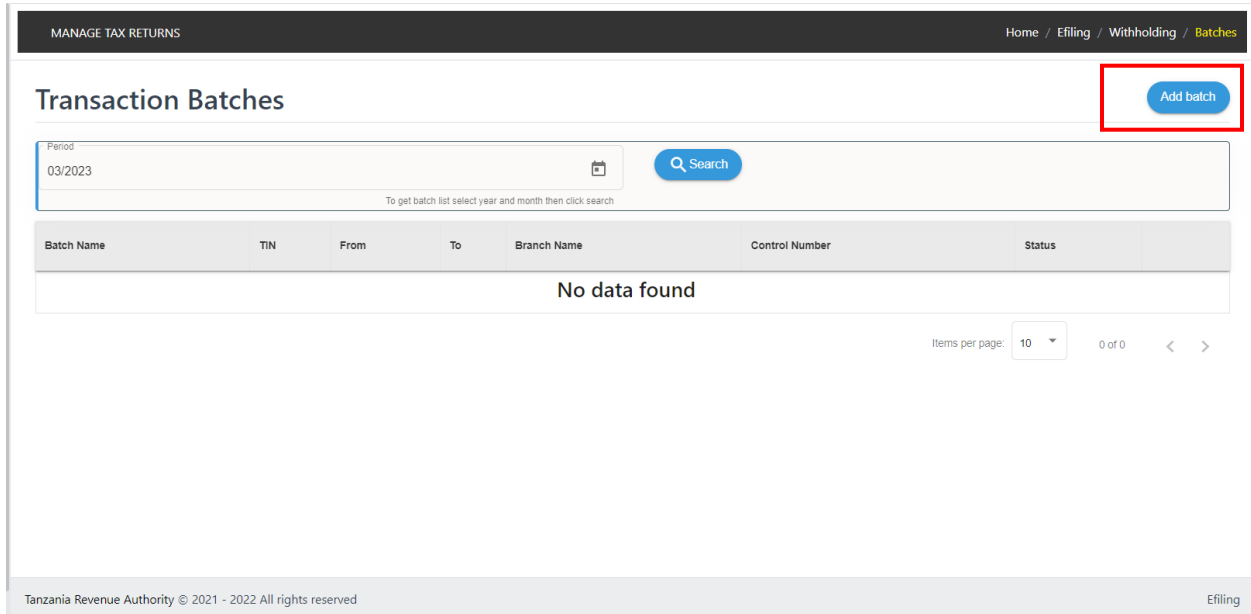
#### STEP 06: Creation of Batches

A Batch is created to include deductions transactions of a taxpayer for a particular month. Click **Manage Tax Returns** menu, select **WITHHOLD** then **Batch**.



Batch management menu will display Add Batch button for creation of Batches.

**Click the Add Batch** button to start adding details of the batch for a specific month.



Created Batch Action button will display with options to Delete, Edit, View/Add Deductions, Request Control Number and View Certificates.

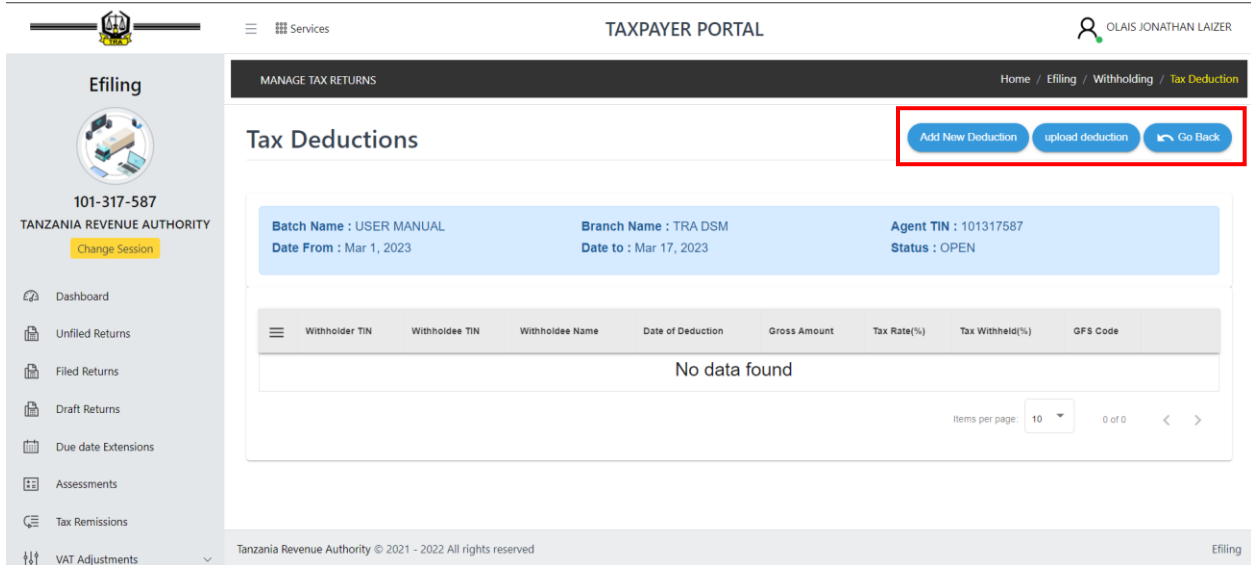
- Delete**, This Submenu is for deleting a batch that has no any deductions added to it.
- Edit**, This Submenu is for editing particulars to display for a certain Batch so as to be differentiated easily from one another.
- View/Add Deductions**, This Submenu is for adding or editing added deductions for the month as per range set in the Batch.
- Request Control Number**, This Submenu is for requesting order form with Control Number and making payments of Withholding Tax for the month.
- View Certificates**, This Submenu is for viewing certificates in a certain batch after payments.

The screenshot displays the 'Transaction Batches' interface. At the top, there is a search bar for the 'Period' set to '03/2023'. Below this is a table with the following data:

Batch Name	TIN	From	To	Branch Name	Control Number	Status
USER MANUAL	101317587	Mar 1, 2023	Mar 17, 2023	TRA DSM	0	OPEN

An 'Action' dropdown menu is open for the 'OPEN' batch, listing the following options: Delete, Edit, View/Add Deductions, Request Control Number, and View Certificates. The page footer includes 'Tanzania Revenue Authority © 2021 - 2022 All rights reserved' and 'Efiling'.

View/Add Deduction screen will display with options to **Add New Deduction** and **Upload deduction** for Bulk upload of deductions using a special designed excel spreadsheet.

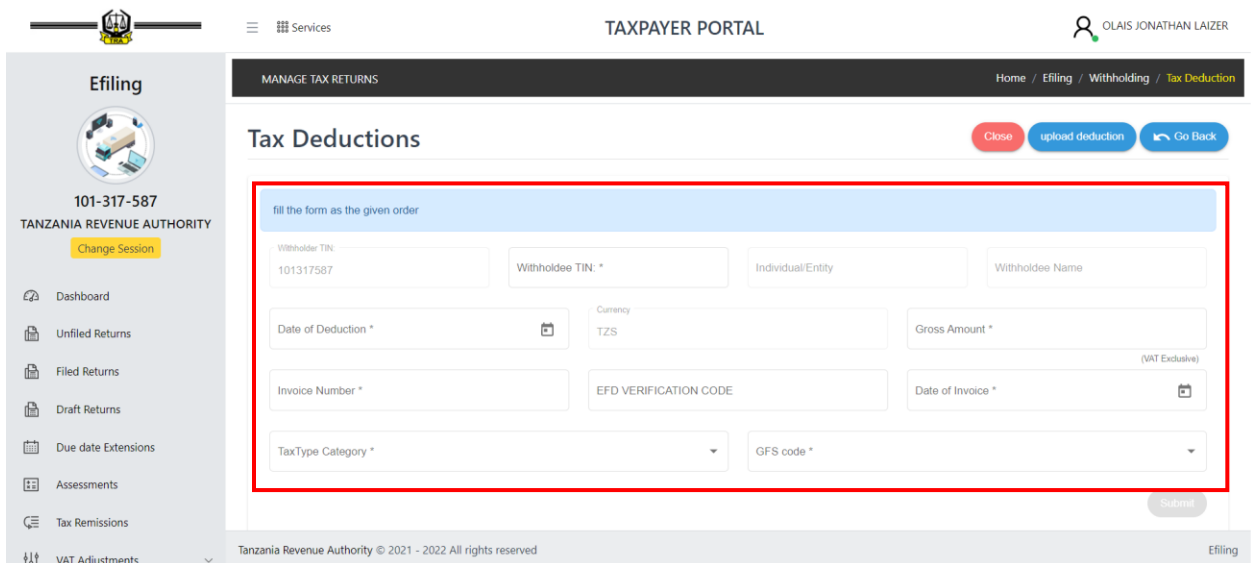


**OPTION 01: Single addition of deductions**

For taxpayers that don't have a lot of transactions involving deduction of withholding tax for the month can choose to use this function to add one by one deduction.

Click **Add New Deduction** button for addition of single deduction as depicted below;

(Fill and select the correct particulars in the required fields then the submit button will populate thereafter)



**OPTION 02: Multiple addition of deductions**

Bulk deduction addition is useful for taxpayers with a large number of transactions that involve deduction of withholding tax for the month. This may be done using **a special designed excel template** downloaded from the system.

Click **Upload Deduction** button to download the excel template that enables bulk deduction addition as depicted below;

(Download the deduction file template and fill in correct particulars in the template then Choose File and Upload button will populate)

The screenshot displays the 'Upload Deductions' page in the Taxpayer Portal. The page includes a sidebar with navigation options like Dashboard, Unfiled Returns, Filed Returns, Draft Returns, Due date Extensions, Assessments, Tax Remissions, VAT Adjustments, Payments, and Return Certification. The main content area shows the 'Upload Deductions' section with a 'Download Deduction File Template' button. Below this, there is a 'Choose File' button and a 'Submit Correct deduction' button. A table with columns for Withholder TIN, Withholdee TIN, Withholdee Name, Date of Deduction, Currency, Gross Amount, Tax Rate(%), Tax Withheld(%), GFS Code, and Invoice Date is present, currently displaying 'No data found'.

After upload of the excel template, system will validate the added deductions from the excel spreadsheet then separate the correct and incorrect deductions in their respective tabs indicated as **“Correct Deductions”** and **“Incorrect Deductions”**

**Upload Deductions**

Batch Name : USER MANUAL      Branch Name : TRA DSM      Agent TIN : 101317587  
 Date From : Mar 1, 2023      Date to : Mar 17, 2023      Status : OPEN

Choose File: WHT\_2022...ing bulk.xlsm      Only Microsoft Excel Macro Enabled Worksheet allowed      Upload

Withholder TIN	Withholdee TIN	Withholdee Name	Date of Deduction	Currency	Gross Amount	Tax Rate(%)	Tax Withheld(%)	GFS Code	Invoice Date
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	6,643,333	10	664,333	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	2,114,444	10	211,444	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	571,111	10	57,111	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	18,844,444	10	1,884,444	11121110	Mar 2, 2023

**Note:**

**Incorrect Deductions** includes deductions that have not passed validation by having some errors. They may be corrected for errors and added again by way of either one by one transaction or by bulk uploading using excel.

Upon successfully uploading correct deductions, scroll to the bottom of the screen to submit correct deductions.

**Upload Deductions**

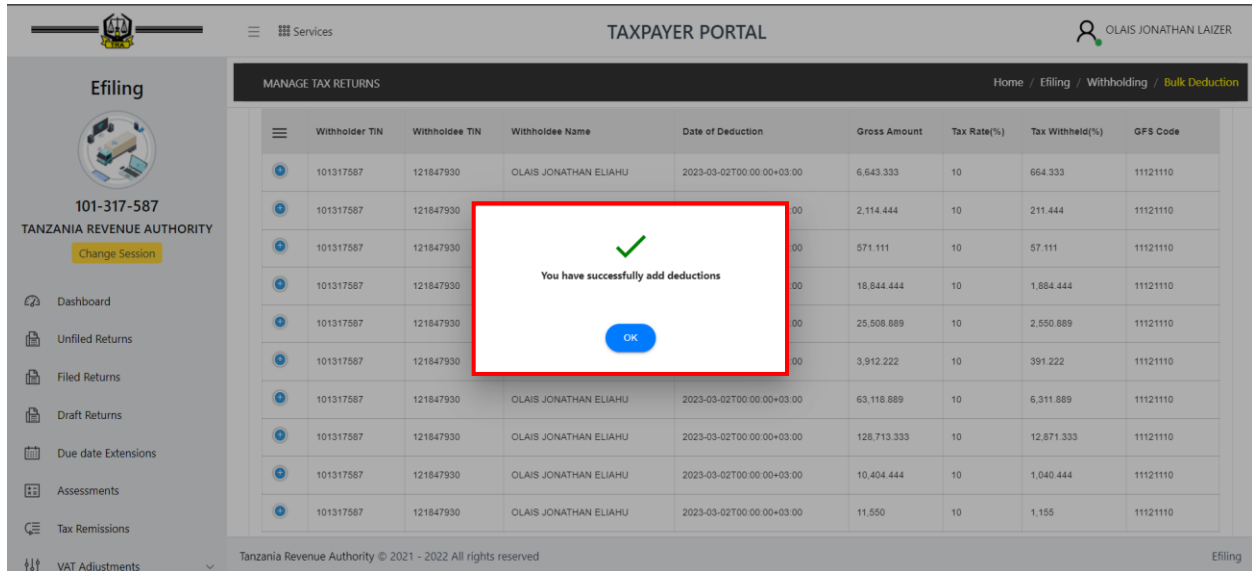
Batch Name : USER MANUAL      Branch Name : TRA DSM      Agent TIN : 101317587  
 Date From : Mar 1, 2023      Date to : Mar 17, 2023      Status : OPEN

Choose File: WHT\_2022...ing bulk.xlsm      Only Microsoft Excel Macro Enabled Worksheet allowed      Upload

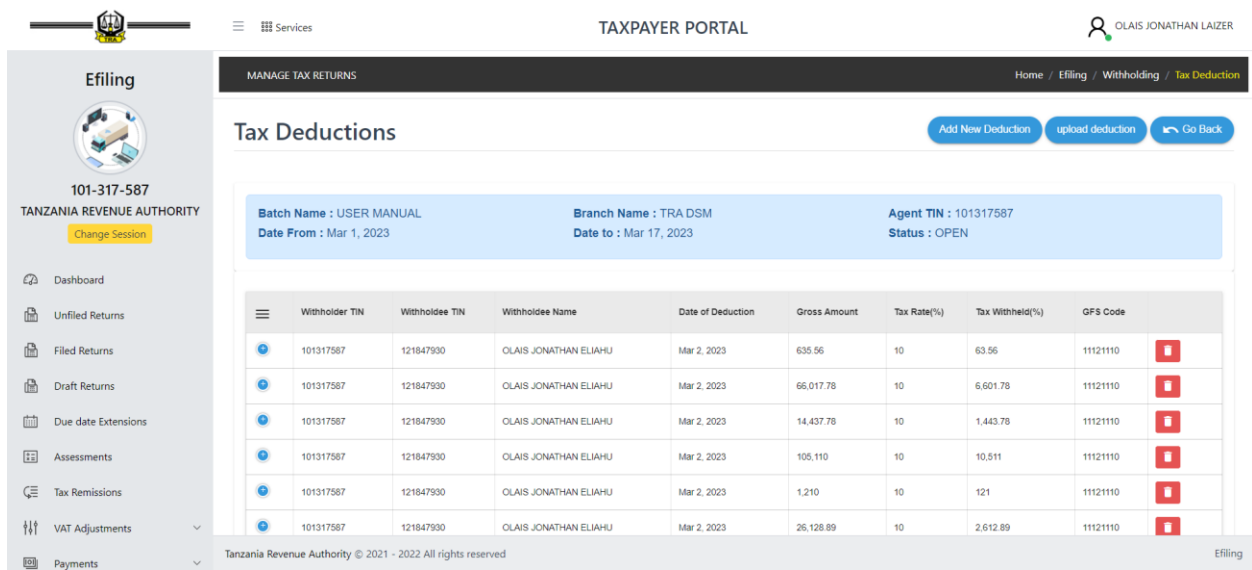
Withholder TIN	Withholdee TIN	Withholdee Name	Date of Deduction	Currency	Gross Amount	Tax Rate(%)	Tax Withheld(%)	GFS Code	Invoice Date
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	6,643,333	10	664,333	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	2,114,444	10	211,444	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	571,111	10	57,111	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	18,844,444	10	1,884,444	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	25,928,888	10	2,592,888	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	3,912,222	10	391,222	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	83,118,888	10	8,311,888	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	128,713,333	10	12,871,333	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	10,424,444	10	1,042,444	11121110	Mar 2, 2023
101317587	121847930	OLAIS JONATHAN ELIAHU	2023-03-02T00:00:00+03:00	TZS	11,560	10	1,156	11121110	Mar 2, 2023

Submit Correct Deduction

Upon clicking Submit Correct Deduction button, a pop-up message for confirmation will appear as depicted hereunder;



Uploaded deductions under a specific batch for the month that they have been added will appear as depicted below;



## 4.0 GENERATING CONTROL NUMBER FOR WITHHOLDING TAX PAYMENT/REMITTANCE

### STEP 07: Creation of Control Number

In the taxpayer portal, the principal amount for withholding tax remittance for the month is completed in the Withholding tax management module under the specific batch to which deductions have been added.

To proceed with requesting for Control Number in order to effect payment for Withholding Tax deductions under a certain batch for the month, Click the **“Request Control Number”** submenu)

The screenshot shows the 'Transaction Batches' interface. At the top, there's a search bar for the period '03/2023'. Below it is a table with the following data:

Batch Name	TIN	From	To	Branch Name	Control Number	Status
USER MANUAL	101317587	Mar 1, 2023	Mar 17, 2023	TRA DSM	0	OPEN

An 'Action' dropdown menu is open for the first row, with the following options: Delete, Edit, View/Add Deductions, **Request Control Number** (highlighted), and View Certificates.

Click the Request Control Number button in the display for requesting order form;

The screenshot shows the 'Invoice Lists' interface. At the top, there's a 'Go Back' button. Below it, the batch details are displayed:

- Batch Name : USER MANUAL
- Branch Name : TRA DSM
- Agent TIN : 101317587
- Date From : Mar 1, 2023
- Date to : Mar 17, 2023
- Status : OPEN
- Total Amount : 2,396,440,500.25
- Control Number : 0

A 'Request Control Number' button is highlighted with a red box. Below the details is a table of invoices:

Gfs Code	Gfs Description	Payment For	Gross Amount	Currency	Tax Withheld(%)	Batch Date
1112104	Withholding Tax - Non Residents	Withholding Tax on Management Fee_Individual Non Resident	10,000,000.000	TZS	1,500,000.000	Mar 17, 2023
1112110	Withholding Tax - Residents	Withholding Tax on Commission on money transfer through mobile services	8,964,405,075.25	TZS	896,440,500.25	Mar 17, 2023



To submit a request for an order form with a control number, complete each field with the appropriate payment information that is necessary.

The screenshot shows the 'TAXPAYER PORTAL' interface. A modal window is open for generating a payment notice of TShs. 2,396,440,500.25. The form includes fields for Taxpayer information (TIN: 101317587, Taxpayer Name: TANZANIA REVENUE AUTHORITY, Location: Tanzania-Mainland, Mobile Number: 0717020586, Email Address: trahuduma@tra.go.tz) and Payments information (Methods of Payments: CRDB BANK LTD (34527897), Currency: TZS, Mode of payments: SWIFT Transfer to Bank of Tanzania (TISS), Bank Account: Commissioner for Large Taxpayers Department). A 'Generate control number for this payment notice' checkbox is checked. The form has 'Cancel' and 'Submit' buttons.

When the control number is requested successfully, a pop-up message will appear

The screenshot shows the 'TAXPAYER PORTAL' interface with a confirmation message. The message states: "You have submitted your payment request, control number will be sent to your email, phone number and available in registered payment after the process complete". The message includes a green checkmark and an 'OK' button. The background shows the 'Invoice Lists' section with a table of invoices.

Gfs Code	Gfs Description	Gross Amount	Currency	Tax Withheld(%)	Batch Date
1112104	Withholding Tax - Non Residents	10,000,000.000	TZS	1,500,000.000	Mar 17, 2023
1112110	Withholding Tax - Residents	8,964,405,075.25	TZS	896,440,500.25	Mar 17, 2023

After successful requesting control number, a batch will have a number of Statuses, including

- **CLOSED**, upon waiting for control number from the payment system.
- **PROCESSED**, upon successful retrieving control number from the payment system
- **PAID**, upon completion of payments and will automatically trigger WHT certificates viewing.

The screen will automatically Go back to batch menu display and populate the status of control number.

(Control number attached under each batch is the one used for making payments and activates certificates of a particular batch after remittance)

The screenshot displays the 'Transaction Batches' page in the Taxpayer Portal. The page header includes the Tanzania Revenue Authority logo, 'TAXPAYER PORTAL', and the user name 'OLAIS JONATHAN LAIZER'. The main content area shows a search bar for the period '03/2023' and a table of transaction batches. The table has columns for Batch Name, TIN, From, To, Branch Name, Control Number, and Status. One batch is listed with a red box around its Control Number.

Batch Name	TIN	From	To	Branch Name	Control Number	Status
USER MANUAL	101317587	Mar 1, 2023	Mar 17, 2023	TRA DSM	993080007941	PROCESSED

### 5.0 HOW TO FILE WITHHOLDING TAX RETURNS

Creation of batch will trigger the obligation to file withholding tax return for a particular period. To Submit Withholding Tax Return for the particular period, click the unfiled return submenu in the Main Menu on the left of your screen.

The screenshot shows the 'MANAGE TAX RETURNS' interface. The left sidebar contains navigation options like 'Efiling', 'Dashboard', 'Unfiled Returns', etc. The main table lists various tax returns. The following table represents the data shown in the screenshot:

Description	Year	No.	Due Date	Days Overdue	Action
Skills and Development Levy	2021	5	June 7th, 2021	649 days overdue	Action
Statement and Payment of Tax Withheld for Employees	2020	9	October 7th, 2020	892 days overdue	Action
Statement and Payment of Tax Withheld for Employees	2020	10	November 7th, 2020	861 days overdue	Action
Statement and Payment of Tax Withheld for Employees	2020	11	December 7th, 2020	831 days overdue	Action
Statement and Payment of Tax Withheld for Employees	2020	12	January 7th, 2021	800 days overdue	Action
Statement and Payment of Tax Withheld for Employees	2023	2	March 7th, 2023	11 days overdue	Action
Statements and Payments of Taxes Withheld (For Payment Other than PAYE)	2023	2	March 7th, 2023	11 days overdue	Action
Statements and Payments of Taxes Withheld (For Payment Other than PAYE)	2022	11	December 7th, 2022	101 days overdue	Action
Statements and Payments of Taxes Withheld (For Payment Other than PAYE)	2022	10	November 7th, 2022	131 days overdue	Action
Statements and Payments of Taxes Withheld (For Payment Other than PAYE)	2023	3	April 7th, 2023		Action
Value Added Tax	2023	1	February 20th, 2023	26 days overdue	Action

All unfiled returns will populate on the display and you will click the action button on the respective WHT unfiled return, Click the file return button to proceed with submission of Withholding Tax return as depicted below;

This screenshot shows the same 'MANAGE TAX RETURNS' page. A red box highlights the 'Action' button for the 'Value Added Tax' row. The dropdown menu is open, showing the following options:

- File Return
- Apply Extension

You will preview all the deductions created in different batches for that particular month before clicking Final Submission button;

**TAXPAYER PORTAL** | Services | OLAIS JONATHAN LAIZER

MANAGE TAX RETURNS | Home / Efiling / Withholding / Preview Withhold Tax Return

### Withhold Return Preview Before Submission

[Final Submission](#) [Go Back](#)

Form ITX230.03.E

**TANZANIA REVENUE AUTHORITY**  
**Statements and Payments of Taxes Withheld**

Note: This return is submitted under the provisions of Section 84 of the Income Tax Act, Cap 332. You are hereby required to submit the return and make payment within 7 days after the end of the month to which it refers. Please read the instructions carefully before filling.

Document Reference Number :

**Part 1 – General Information**

1) Name of Taxpayer:	Tax Office	Large Taxpayers Dept
TANZANIA REVENUE AUTHORITY	2) Taxpayer Identification Number:	3) Year of income:
	101-317-587	2022

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Click Submit Withhold Return to Final submit the return for the tax period

**TAXPAYER PORTAL** | Services | OLAIS JONATHAN LAIZER

MANAGE TAX RETURNS | Home / Efiling / Withholding / Final Withhold Return Submission

### Withhold Final Return Submission

[Go Back](#)

**Reminder**  
 You are about to file **Statements and Payments of Taxes Withheld (For Payment Other than PAYE)** for: **TANZANIA REVENUE AUTHORITY** whose TIN is: **101317587**. Making or using false or misleading statement/information is penalized under the provisions of the Tax Administration Act, Cap 438

[Submit Withhold Return](#)

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After successfully uploading your Withholding Tax return, acknowledgement receipt will automatically populate.

The screenshot shows the 'TAXPAYER PORTAL' interface. The main heading is 'Withhold Final Return Submission'. A blue banner states: 'You have successfully submitted Statements and Payments of Taxes Withheld (For Payment Other than PAYE) return of TANZANIA REVENUE AUTHORITY'. Below this is a preview of the acknowledgment receipt, which includes a QR code, the TRA logo, and the following details:

- Taxpayer Name:** TANZANIA REVENUE AUTHORITY
- Taxpayer TIN:** 101-317-587
- Filed by:** OLAIS JONATHAN ELIAHU
- Declarant TIN:** 121-847-930

The receipt title is 'ACKNOWLEDGEMENT RECEIPT'.

After successfully submitting your withholding tax return, the assessment will be accessible in the filed return menu. The principal amount will be NIL because the principal amounts are being paid through different batches created, and on the assessment, you will only make remittance of penalty and/or interest, if any.

The screenshot shows a 'Notice of Self Assessment for Statements and Payments of Taxes Withheld (For Payment Other than PAYE)' from the Tanzania Revenue Authority (TRA), Large Taxpayers Department. The notice includes a QR code and the following details:

- TIN:** 101-317-587
- TAXPAYER NAME:** TANZANIA REVENUE AUTHORITY
- BLOCK NO :**
- P.O.BOX :** 11491
- POSTAL TOWN :** DAR ES SALAAM
- Year of Income:** 2023
- Month:** JANUARY
- Tax Type:** WHT
- Assessment No.** 202310131758701223915995
- Date of Issue:** 22 February 2023

**RE: NOTICE OF SELF ASSESSMENT FOR WITHHOLDING TAX OTHER THAN PAYE FOR THE MONTH OF JANUARY, 2023**

With reference to the provision of Section 82, 83, and 83A of the Income Tax Act, Cap. 332 and Section 46 of the Tax Administration Act, 2015, your submitted return with reference number 202310131758701223915995 has been assessed with a principal tax liability of TZS. 0.00 and penalty of TZS. 707,500.00 as depicted in the table below:

**Payment details :**

Tax Debit Number	GFS Codes	Amount	Due date for payment	Type
446080711	11610136	0.00	07 February 2023	PRINCIPAL
446080712	11610136	707,500.00	24 March 2023	PENALTY