



# TANZANIA REVENUE AUTHORITY

ISO 9001:2015 Certified

## PUBLIC NOTICE ONLINE RETURN FILING AND PAYMENT FOR NON-RESIDENT ELECTRONIC SERVICE PROVIDERS/SUPPLIERS

The Government through **The Finance Act, 2022** amended the **Income Tax Act, Cap 332** and the **Value Added Tax (VAT) Act, Cap 148** to accommodate taxation of Non-Resident Electronic Service Providers/Suppliers in Tanzania. Furthermore, the specific Regulations on administration of Non-resident electronic service Providers/Suppliers were enacted namely, ***The Income Tax (Registration of Non-resident electronic service providers) Regulations, 2022 and The Value Added Tax (Registration of Non-Resident Electronic Service Providers) Regulations, 2022.***

Regulation 6(1) of the Income Tax (Registration of non-resident electronic service providers) Regulations, 2022 and Regulation 6(1) of the Value Added Tax (Registration of non-resident electronic service suppliers) Regulations, 2022 respectively, provide for online filing of tax returns.

Accordingly, this Public Notice seeks to inform all registered Non-resident electronic service providers/suppliers that an online simplified return filing and payment portal has been developed and is ready for use. Thus, all registered non-resident electronic service providers/suppliers are required to use this portal to fulfill their return filing and payment obligations. **In case of Digital Service Tax (DST), return filing shall be for every month from the month of July, 2022 onward while in the case of Value Added Tax (VAT), return filing shall commence with the returns for the month of February, 2023 whose due date is on or before 7<sup>th</sup> March, 2023. Penalty and interest rising from belated returns above shall be waived.**

The online tax return filing portal and a user manual for the same, can be accessed through <https://taxpayerportal.tra.go.tz/#/> and <https://www.tra.go.tz/> respectively.

We look forward to working together in improving service delivery to foster voluntary compliance.

For further enquiries, please do not hesitate to contact us through;

**Website:** [www.tra.go.tz](http://www.tra.go.tz) **Toll Free:** 0800750075 or 0800780078 **WhatsApp:** +255 744233333

**Email:** [service@tra.go.tz](mailto:service@tra.go.tz) or [huduma@tra.go.tz](mailto:huduma@tra.go.tz) **Social Media:** Facebook: tratanzania

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***"Together We Build Our Nation"***



A.J. Kidata

**Commissioner General**