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THE VALUE ADDED TAX ACT,
(CAP. 148)

REGULATIONS

(Made under section 98)

THE VALUE ADDED TAX (GENERAL) (AMENDMENT) REGULATIONS, 2025

Citation and commencement

GN. No. 225 of 2015

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2025 and shall be read as one with the Value Added Tax (General) Regulations, 2015, hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of July, 2025.

Addition of regulations 31A and 31B

2. The principal Regulations are amended by adding immediately after regulation 31 the following:

"Certificate of advance value added tax paid

31A. Subject to section 116 of the Act, a certificate of advance value added tax paid shall be in the form prescribed in the Schedule.

Value added tax withholding certificate

31B. Subject to section 116 of the Act, a value added tax withholding certificate shall be in the form prescribed in the Schedule.".

Amendment of Schedule

3. The principal Regulations are amended in the Schedule, by-

(a) deleting the Value Added Tax Return Form No. 240.02.B and substituting for it the following:

ITX 240.02.B

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VALUE ADDED TAX (VAT) MONTHLY RETURN

Document Reference Number :

Part 1- General Information

Name of Taxpayer		Tax Office	
		2) Taxpayer Identification Number	3) Year of Income
		999-999-999	2025
4) Trading Name, if required		5) Period Covered by the return (Month)	
		MAY	
6) Nature of Business		7) Residential Address	RESIDENT
8) Postal Address	9999999	b) Postal Town	DAR ES SALAAAM
9) Business Physical Address	a)Street/Location (Street/Ward/District)	b) Plot No	
		c) Block No	
10) Contact Numbers	a) Land Line Number	b) Mobile Number	c) Fax Number
11) Email Address			
12) Due Date for Submission of the Return			

Part 2 - Supplies of Goods and Services			
Sn	**Nature of Supplies**	**a) Amount (Exclusive of VAT)**	**b) VAT Charged**
1	Standard Rated Sales recorded by EFDMS<*from EFDMS records*>	-	-
2	Standard Rated Sales not recorded by EFDMS <*Manual keying in*>	-	-

3	Special Relief Sales <*from EFDMS records*>	-	-
4	Zero Rated Sales <*from TANCIS records*>	-	-
5	Exempt Sales <*from EFDMS records*>	-	-
6	**Total** *(Sum of row 1 to 5)*	-	-
	Adjustments for Output Tax		
7	Imported Services *(Transfer from Schedule 1D)*		-
8	Deferred VAT on Imported Goods *(from Purchase Schedule E)*		-
9	Deferred VAT on Locally Manufactured Goods *(from Purchase Schedule F)*		-
10	Bad Debts Recovered		-
11	Insurance Receipts		-
12	Minor Error		-
13	Cancellation of Registration		-
14	Application for private use		-
15	Output Tax Withheld by Designated Agencies		-
16	**Total** *(Sum of row 7 to 15)*		-
17	**Total Output Tax for the period** *(Sum row 6 and 16)*		-
Part 3 - Purchases of Goods and Services			
18	Standard Rated Purchases Local	-	-
19	Standard Rated Purchases Import	-	-
20	Exempt Purchases - Local	-	
21	Exempt Purchases - Import	-	
22	Non-creditable purchases Local	-	
23	Non-creditable purchases Import	-	
24	**Total** *(Sum of row 18 to 19)*	-	-

	Adjustments for Input Tax		
25	Non creditable purchases included in Standard Rated Purchases *(Negative)*		-
26	Imported Services *(Transfer from Schedule 1D)*		-
27	Deferred VAT on Imported Goods		-
28	Deferred VAT on Locally Manufactured Goods		-
29	Adjustment on becoming registered for VAT		
30	Insurance Payment		
31	Minor Error		
32	Bad Debt Written Off		
33	Other adjustments		
34	**Total** *(Sum of row 25 to 33)*		-
35	**Total Input Tax for the period** *(Sum of row 24 and 34)*	-	-
Part 4 - Computation of Tax			
36	Output Tax for the Period *(Transfer from row 16 of Part 2)*		-
37	Input Tax for the period *(Transfer from row 35 of Part 3)*		-
38	**Total VAT Payable/(Repayable)** - *(Row 37 minus 37)*		-
39	VAT Credit Brought Forward from previous period		
40	**Total VAT Due/(Carried Forward) -** *(Sum of row 38 and 39)*		-

(b) adding the following forms immediately after Form No. ITX 266.02.E on notification for input tax credit at commencement the VAT Act 2014:

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CERTIFICATE OF ADVANCE VALUE ADDED TAX PAID

(Under regulation 31A)

I hereby certify that, I have, on this date of ……. received the sum of Tanzania shillings …… in favour of the Commissioner for Domestic Revenue Department/Large Taxpayer Department being Advance Value Added Tax Paid by M/s……TIN……. VRN ……. in respect of taxable supplies amounting to TZS. …….. made for the month of ……....

The amount has been deposited into the Consolidated Fund in accordance with section 24 of Tanzania Revenue Authority Act, Cap. 399.

As a taxable person, you are duly obliged to account for the Value Added Tax paid in the value added tax return of the respective period in accordance with section 71 of the Value Added Tax, Cap. 148.

…….
Commissioner General

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VALUE ADDED TAX WITHHOLDING CERTIFICATE

In respect of Supply of Taxable Goods and Services

(Under regulation 31B)

Name of Withholding Agent: ……
TIN: ……
VRN: ……
Name of the Supplier (Withholdee): ……
TIN: ……
VRN: ……

I hereby certify that, we have, on this date of ……. deducted (withheld) in favour of the Commissioner for Domestic Revenue Department/Large Taxpayer Department withholding Value Added Tax from the above-named person as follows:

Gross Amount of Consideration exclusive of Value Added Tax TZS……
Amount of Value Added Tax TZS. …….
Value Added Tax Withheld in respect of Supply of Goods - 3% = TZS ……
Value Added Tax Withheld in respect of Supply of Services - 6% = TZS ……

I further certify that the above VAT has been REMITTED in TRA's Commissioner for Domestic Revenue/Commissioner for Large Taxpayers Bank Account.

VAT was withheld from the following invoice (s):

Invoice Number	VAT Exclusive Amount	VAT Amount

……..
Commissioner General

Dodoma,
29th June, 2025

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance