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THE VALUE ADDED TAX ACT,
(CAP. 148)

REGULATIONS

(Made under sections 64(5) and 94)

THE VALUE ADDED TAX (REGISTRATION OF NON-RESIDENT ELECTRONIC SERVICE SUPPLIERS) (AMENDMENT) REGULATIONS, 2024

Citation and commencement

GN. No. 478Q of 2022

1. These Regulations may be cited as the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) (Amendment) Regulations, 2024 and shall be read as one with the Value Added Tax (Registration of Non-Resident Electronic Service Suppliers) Regulations, 2022, hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of July, 2024.

Amendment of regulation 2

2. The principal Regulations are amended in regulation 2 by adding in the appropriate alphabetical order the following new definitions:

""monetisation of user data" means direct or indirect-

(a) sale of, user data or access to user data;
(b) licensing of, user data or access to user data for business;
(c) provision of access to user data; or
(d) any other form of monetisation of user data generated by resident user;

"user" means any person that uses, views, or otherwise interacts through an online platform;

"user data" means any data generated or

information collected through user engagement in an online platform in Mainland Tanzania whether aggregated or disaggregated, anonymised or in any other form;".

Amendment of regulation 3

3. The principal Regulations are amended in regulation 3 by adding immediately after paragraph (i) the following:

"(j) online data services.".

Dodoma,
30th June, 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance