THE UNITED REPUBLIC OF TANZANIA

SPECIAL BILL SUPPLEMENT

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THE VALUE ADDED TAX ACT, 2014

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SCHEDULE
NOTICE

This Bill to be submitted to the National Assembly is published for general information to the public together with a statement of its objects and reasons.

Dar es Salaam, 9th May, 2014

OMBENI Y. SEFUE,
Secretary to the Cabinet

A BILL

for

An Act to make elite legal framework for the imposition and collection of, administration and management of the value added tax, to repeal the Value Added Tax Act, Cap. 147 and to provide for other related matters.

ENACTED by Parliament of the United Republic.

PART I
PRELIMINARY PROVISIONS

1.-(1) This Act may be cited as the Value Added Tax Act, 2014.

   (2) This Act shall come into operation on such date as the Minister may, by notice published in the Gazette, appoint.

2. In this Act, unless the context otherwise requires--

   “adjustment event”-
   (a) in relation to a supply, other than a supply
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mentioned in paragraph (b) means-

(i) a cancellation of the supply;
(ii) an alteration in the consideration for the supply;
(iii) the return of the thing supplied or part thereof to the supplier; or
(iv) a variation of, or alteration to, all or part of the supply and which has the effect that the supply becomes or ceases to be a taxable supply; and

(b) in relation to a taxable supply of a voucher, means the giving of the voucher in full or part payment for a supply that is exempt;

“ancillary transport services” means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling services and the storage of transported goods or goods to be transported;

“association of persons” means a partnership, trust or body of persons formed, organized, established or recognized as such in Mainland Tanzania, and does not include a company;

“Commissioner General” means the Commissioner General of the Tanzania Revenue Authority appointed as such under the Tanzania Revenue Authority Act;

“commercial accommodation” means accommodation in a building including part of a building or a group of buildings operated as a hotel, motel inn, boarding house, guest house, hostel, lodge, cottage, serviced apartment or similar establishment, or on sites developed for use as camping sites, where lodging is regularly or normally provided for a periodic charge, or other accommodation offered for short term occupation by person other than as the individual’s main residence;

“company” has the same meaning ascribed to it under the Companies Act;

“connected persons” means-
(a) two persons if the relationship between them is such that one person can reasonably be expected to act in accordance with the intentions of the other, or both persons can reasonably be expected to act in accordance with the intentions of a third person;

(b) in the case of an individual, the individual and -
   (i) the husband or wife of the individual;
   (ii) the husband or wife of a relative of the individual;
   (iii) a relative of the individual’s husband or wife;
   (iv) the husband or wife of a relative of the individual’s husband or wife; and
   (v) a relative of the individual;

(c) a partnership and a partner in the partnership, if the partners, either alone or together with other persons who are related to the partner, controls ten percent or more of the rights to income or capital of the partnership;

(d) a company and a shareholder in the company, if the shareholder, directly or indirectly, either alone or together with persons who are related to the shareholder, controls ten percent or more of the voting power in the company or the rights to distributions of income or capital by the company;

(e) a company and another company, if a person, directly or indirectly, either alone or together with persons who are connected with the person who controls ten percent or more of the shareholding rights, or the rights to distributions of income or capital in both of them; and

(f) a person acting in the capacity of trustee of a trust and an individual who is or may be a beneficiary of that trust or, in the case of an individual whose relative is or may be a beneficiary of the trust;

(g) a person who is in control of another person if the former is legally or operationally in a position to
exercise restraint or direction over the latter;
“document” means a statement in writing, including an account, assessment, book, certificate, claim, note, notice, order, record, return or ruling kept either in paper form or electronic form;
“economic activity” means-
(a) an activity carried on continuously or regularly by a person, which involves or is intended to involve the supply of goods, services, or immovable property, including-
   (i) an activity carried on in the form of a business, profession, vocation, trade, manufacture, or undertaking of any kind, whether or not the activity is undertaken for profit; or
   (ii) a supply of property by way of lease, hire, license, or similar arrangement;
(b) a one-off adventure or concern in the nature of a trade; or
(c) anything done during or in respect of the commencement or termination of an economic activity including the making of a supply or import, except-
   (i) the activities of providing services by employee to employer; or
   (ii) activities performed as a director of a company, except where the director accepts such office in carrying on an economic activity, in which case those services shall be regarded as being supplied in the course or furtherance of that economic activity;
“entertainment” means the provision of food, beverages, amusement, recreation or hospitality of any kind;
“exempt” in relation to a supply or import, means a supply or import that is specified as exempt under this Act or a supply of a right or option to receive a supply that will be exempt;
“export” in relation to a supply of goods, means the removal of goods from a place in Mainland Tanzania to a place outside the United Republic, and in the absence of proof to the contrary, the following are sufficient evidence that the goods have been so exported-

(a) evidence of the consignment or delivery of the goods to an address outside the United Republic; or

(b) evidence of the delivery of the goods to the owner, charterer, or operator of a ship, aircraft or other means of transport engaged in international transport for the purpose of carrying the goods outside the United Republic;

“fair market value of supply” means-

(a) the consideration the supply would fetch in an open market transaction freely made between persons who are not connected; or

(b) where it is not possible to determine an amount under paragraph (a), the fair market value which a similar supply would fetch in an open market transaction freely made between persons who are not connected, adjusted to take account of the differences between such supply and the actual supply.

“finance lease” means a lease that is treated as a finance lease under the Financial Leasing Act, but does not include a hire purchase agreement;

“financial services” means services of-

(a) granting, negotiating, and dealing with loans, credit, credit guarantees, and security for money, including management of loans, credit, or credit guarantees by the grantor;

(b) transactions concerning money deposit, current accounts, payments, transfers, debts, cheques or negotiable instruments, other than debt collection or debt factoring;

(c) transactions relating to financial derivatives, forward contracts, options to acquire financial
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instruments and similar arrangements;
(d) transactions relating to shares, stocks, bonds, and other securities, but does not include custody services;
(e) transactions involving granting or transferring ownership of an interest in a scheme whereby provision is made for the payment or granting of benefits by a benefit fund, provident fund, pension fund, retirement annuity fund, preservation fund, or similar fund;
(f) transactions involving the provision of, or transfer of ownership of a life insurance contract or the provision of reinsurance in respect of such contract; and
(g) making payment or collection of an amount of interest, principal, dividend, or other amount in respect of any share, debt security, equity security, participatory security, credit contract, contract of life insurance, or futures contract, but does not include supply of the services of arranging for or facilitating any of the services specified under paragraphs (a) to (g);

“fixed place” in relation to the carrying on of an economic activity, means a place at or through which the activity is carried on, being-
(a) a place of management;
(b) a branch, office, factory, or workshop;
(c) a mine, an oil or gas well, a quarry, or any other place of extraction of natural resources; or
(d) a building site or construction or installation project;

“gaming event” means gaming activities defined as such under the Gaming Act;
“gaming supply” means-
(a) the supply of ticket for a gaming event; or
(b) the acceptance of a bet relating to the outcome of a gaming event;
“goods” means all kinds of tangible moveable property,
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excluding shares, stocks, securities, or money;
“government entity” means-
(a) the Government of the United Republic or a Ministry, Department, or Agency of that Government;
(b) a statutory body, authority, or enterprise owned or operated by the Government of the United Republic; or
(c) a local government authority;
“import” means bringing or causing goods to be brought from outside the United Republic into Mainland Tanzania;
“imported services” means services supplied to a taxable person if-
(a) the supply of the services is not made in the United Republic as determined under this Act; or
(b) the supply of the services is made in the Mainland Tanzania by a non-resident at or through a fixed place outside Mainland Tanzania where a non-resident carries on an economic activity;
“immovable property” includes-
(a) an interest in or right over land;
(b) a personal right to call for or be granted an interest in or right over land;
(c) a right to occupy land or any other contractual right exercisable over or in relation to land;
(d) the provision of accommodation; or
(e) a right or option to acquire anything mentioned in paragraphs (a) to (d);
“income tax” has the meaning ascribed to it under the Income Tax Act;
“input tax” in relation to a taxable person, means-
(a) value added tax imposed on a taxable supply made to the person, for furtherance of economic activity for which such person is registered including value added tax payable by the person on a taxable supply of imported services;
(b) value added tax imposed on a taxable import of
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goods by the person; and
(c) input tax charged under the law governing
administration of value added tax applicable in
Zanzibar;
“input tax credit” in relation to a taxable person, means a
credit allowed for input tax incurred by the person;
“international assistance agreement” means an agreement
between the Government of the United Republic and a
foreign government or a public international
organisation for the provision of financial, technical,
humanitarian, or administrative assistance to the
United Republic;
“international transport services” means the services, other
than ancillary transport services of transporting
passengers or goods by road, rail, water, or air-
(a) from a place outside the United Republic to another
place outside the United Republic;
(b) from a place outside the United Republic to a place
in Mainland Tanzania; or
(c) from a place in Mainland Tanzania to a place
outside the United Republic;
“Minister” means the Minister responsible for finance;
“money” means-
(a) any coin or paper currency that is legal tender in
the United Republic or another country;
(b) a negotiable instrument used or circulated, or
intended for use or circulation, as currency of the
United Republic or another country;
(c) a medium of exchange, promissory note, bank
draft, postal order, money order, or similar
instrument; or
(d) any payment for supply by way of credit card or
debit card or crediting or debiting an account,
and shall not include a collector’s piece or, a coin medal,
paper money, collected as antique;
“net amount” in relation to a tax period, means the amount
calculated under section 74;
“non-profit organisation” means a charitable or religious
organisation registered as such and performs the functions solely for-
(a) the relief of poverty or distress of the public;
(b) the provision of general public health, education or water; and
(c) the supply of religious services;
“output tax” in relation to a taxable person, means value added tax payable by the person in respect of-
(a) a taxable supply made; and
(b) a taxable supply of imported services acquired;
“partnership” means two or more persons carrying on an economic activity;
“person” means-
(a) an individual;
(b) a company;
(c) an association of persons;
(d) a Government entity, whether or not that entity is ordinarily treated as a separate person;
(e) a foreign government or a political sub of a foreign Government;
(f) a non government organisation; or
(g) a public international organisation;
“prepaid telecommunications product” means a phone card, prepaid card, recharge card, or any other form of prepayment for telecommunication services;
“progressive or periodic supply” means-
(a) a supply made progressively or periodically under an agreement, arrangement or law that provides for progressive or periodic payments;
(b) a supply by way of lease, hire, license or other right to use property, including a supply under a finance lease; or
(c) a supply made directly in the construction, major reconstruction, or extension of a building or engineering work;
“registered person” means a person registered for value added tax under this Act;
“registration threshold” means the amount prescribed
under section 30 (4);
“relative” of an individual means a brother, sister, ancestor or lineal descendant of the individual;
“residential premises” means an area occupied or designed to be, and capable of being occupied as a residence, and includes-
(a) any garage, storage space, or other space associated with the premises, so long as that space is of a type commonly considered to be part of such residential premises; and
(b) any land that is reasonably attributable to the premises, but does not include any premises or part of premises that is used to provide commercial accommodation;
“resident” means an individual-
(a) whose permanent home is in Mainland Tanzania;
(b) who has been or is present in the Mainland Tanzania on one hundred and eighty three days or more in the current calendar year; or
(c) who is or will be present in the Mainland Tanzania in the calendar year and is present in the Mainland Tanzania on more than one hundred and twenty two days during each of the two preceding calendar years;
“resident company” means a company incorporated in Tanzania or issued with the certificate of compliance under the Companies Act or its centre of management and control is in Mainland Tanzania;
“resident trusts” means the trust whose majority of members of trustees are residents of Mainland Tanzania or the place of management and control of the trust is in Mainland Tanzania;
“resident association of persons” means an association of persons other than a trust-
(a) formed in Mainland Tanzania; or
(b) its place of management and control is in Mainland Tanzania.
“resident Government entity” means a Government entity with residence in Mainland Tanzania;
“sale” means a transfer of the right to dispose of goods or immovable property as owner, including exchange or barter, and shall not include an offer or exposure of goods or immovable property for sale;
“services” means anything that is not goods, immovable property or money including but not limited to-
(a) a provision of information or advice;
(b) a grant, assignment, termination, or surrender of a right;
(c) the making available of a facility, opportunity, or advantage;
(d) an entry into an agreement to refrain from or tolerate an activity, a situation, or the doing of an act; and
(e) an issue, transfer, or surrender of a license, permit, certificate, concession, authorization, or similar right;
“service directly related to land” means service-
(a) physically rendered on land;
(b) of experts and estate agents relating to specific land; or
(c) relating to construction work undertaken or to be undertaken on specific land;
supply” means any kind of supply whatsoever;
“tax decision” has the same meaning as in the Tax Administration Act and shall include a decision referred to under section 93;
“tax fraction” means the amount out of tax calculated in accordance with the following formula-
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\frac{R}{100 + R}
\]
where “R” is the rate of value added tax specified in section 5;
“tax invoice” means a document issued in accordance with section 89 and regulations made under this Act;
“tax period” means a calendar month, beginning at the start of the first day of the month and ending at the last day of the month;
“taxable import” means an import of goods, other than an exempt import;
“taxable person” means a registered person or a person who is required to be registered for value added tax under this Act;
“taxable supply” means-
(a) a supply, other than an exempt supply, that is made in Mainland Tanzania by a taxable person in the course or furtherance of an economic activity carried out by that person; or
(b) a supply of imported services to a taxable person who is the purchaser and acquires the services in the course of an economic activity, had the supply been made in Mainland Tanzania by a taxable person in the course of furtherance of an economic activity-
   (i) it would have been taxable at a rate other than zero; and
   (ii) the purchaser would not have been entitled to a credit for ninety percent or more of the value added tax that would have been imposed on the supply;
“telecommunication service” means a service of any description provided by a company by means of any transmission, emission or reception of signs, signals, writing, images and sounds or intelligible information of any nature, by wire, optical, visual or other electromagnetic means or systems, including-
(a) voice, voice mail, data services, audio text services, video text services, radio paging and other emerging telecommunication services;
(b) fixed telephone services including provision of access to and use of the public switched or non-switched telephone network for the transmission
and switching of voice, data and video, inbound and outbound telephone service to and from national and international destinations;

(c) cellular mobile telephone services including provision of access to and use of switched or non-switched networks for the transmission of voice, data, video and value added services, inbound and outbound roaming services to and from national and international destinations;

(d) carrier services including provision of wired, optical fibre or wireless facilities and any other technology to originate, terminate or transit calls, charging for interconnection, settlement or termination of domestic or international calls, charging for jointly used facilities including pole attachments, charging for the exclusive use of circuits, a leased circuit or a dedicated link including a speech circuit, data circuit or a telegraph circuit;

(e) provision of call management services for a fee including call waiting, call forwarding, caller identification, multi calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail, voice menus and video conferencing;

(f) private network services including provision of wired, optical fibre, wireless or any other technologies of electronic communication link between specified points for the exclusive use of the client;

(g) data transmission services including provision of access to wired or wireless facilities and services specifically designed for efficient transmission of data; and

(h) communication through facsimile, pager, telegraph, telex and other telecommunication service;
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“telecommunications provider” means a person licensed by the Tanzania Communications Regulatory Authority or an equivalent foreign body to provide telecommunication services;

“time of supply” means-
(a) in relation to a supply of goods, the time at which the goods are delivered or made available;
(b) in relation to a supply of devices, the time at which the services are rendered, provided, or performed;
(c) in relation to a supply of immovable property, the earlier time at which the property is-
   (i) created, transferred, assigned, granted, or otherwise supplied to the customer; or
   (ii) delivered or made available;

“total amounts wagered” in relation to a taxable person and a tax period, means the sum of-
(a) the amounts paid to the person, whether through money or in kind, for all gaming supplies made by the person in the tax period; and
(b) any amounts recovered by the person in the tax period in respect of an amount written off in the current or a previous tax period that were included in total monetary prizes as referred under paragraph (d) of the definition of the term “total monetary prizes”; 

“total monetary prizes” in relation to a person and a tax period, means the sum of the following amounts whether or not he relevant gaming event, gaming supply or loss occurred during the tax period, -
(a) the monetary prizes paid by the person in the tax period because of the outcome of gaming events;
(b) amounts of money paid in the tax period by the person to a customer of the person’s gaming supplies because of an agreement requiring the person to repay a proportion of the customer’s losses from those supplies;
(c) a negative amount, if any, computed under

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section 25(2) in the immediately preceding tax period; and
(d) an amount that the person writes off as a bad debt in the tax period in relation to all or part of the consideration that is due as a debt to the person for a gaming supply made by the person;

“trust” means a person acting in the capacity of trustee or trustees of a particular trust estate;

“trust estate” means property held by a person or persons acting as trustee for a settlement, trust or estate;

“value added tax” means the tax imposed on taxable supplies or taxable imports, and includes an interest, fine or penalty payable in accordance with the provisions of this Act;

“value added tax return” means a return that a taxable person is required to file with the Commissioner General, in which required information concerning that person, or other person’s liability to pay tax under this Act, is provided;

“voucher” means a stamp, token, coupon, or similar article, including an article issued electronically, which can be redeemed by the holder for supplies of goods, services, or immovable property, and includes a prepaid telecommunications product, and does not include a postage stamp;

“Zanzibar input tax” in relation to a taxable person, means-
(a) value added tax imposed under the value added tax law applicable in Tanzania Zanzibar on a taxable supply made to that taxable person, including value added tax payable under that law by that person on a taxable supply of imported services; and
(b) value added tax imposed under the value added tax law applicable in Zanzibar on a taxable import of goods by the person; and

“zero-rated” in relation to a supply or import, means:
(a) a supply or import that is specified as zero-rated
under this Act; or
(b) a supply of a right or option to receive a supply
that shall be zero-rated pursuant to the provisions
of this Act.

PART II
IMPOSITION OF VALUE ADDED TAX
(a) Imposition and Exemptions

3. Value added tax shall be imposed and payable on
taxable supplies or taxable imports.

4. The following persons shall be liable to pay value
added tax-
(a) in the case of a taxable import, the importer;
(b) in the case of a taxable supply that is made in
Mainland Tanzania, the supplier; and
(c) in the case of a taxable supply of imported
services, the purchaser.

5.- (1) The amount of value added tax payable shall be
calculated by multiplying the value of the supply or import
by the value added tax rate, which shall be eighteen
percent.
(2) Where the supply or import is zero-rated, the
value added tax rate shall be zero percent.
(3) Where a supply is both exempt and zero-rated, the
supply shall be zero-rated.

6.- (1) Except as otherwise provided under this Act-
(a) a supply, class of supplies, import, or class of
import shall not be exempt or zero-rated; and
(b) a person or class of persons shall not be exempted
from paying value added tax imposed under this
Act.
(2) A promise or commitment made or understanding
given, whether in writing or otherwise, by any person or any
Government entity or employee shall not override the provision of subsection (1).

7. Where, an agreement approved by the Minister is entered into between the Government of the United Republic and another Government or an international agency listed under the Diplomatic and Consular Immunities and Privileges Act, and such agreement entitles a person to an exemption from tax on the person’s purchases or imports, the exemption shall be effected under this Act by-

(a) exempting the import of goods imported by the person; or

(b) refunding the value added tax payable on taxable supplies made to the person upon application by the person.

(b) Value Added Tax on Imports

8.- (1) The value added tax payable on a taxable import shall be paid-

(a) where goods are entered for home consumption in Mainland Tanzania in accordance with the provisions of this Act and procedures applicable under the East African Customs Management Act; 

(b) in any other case, where goods are imported for use in Mainland Tanzania, on the day the goods are brought into Mainland Tanzania and in the manner prescribed by the regulations.

(2) The liability to pay value added tax on a taxable import shall arise by the operation of this Act and shall not depend on the making of an assessment by the Commissioner-General of the amount of value added tax due.

(3) The Commissioner General shall collect value added tax due under this Act on a taxable import at the time of import and upon obtaining the name and Tax
Identification Number of the importer, the Tanzania Single Administrative Document and the invoice values in respect of the import.

(4) Unless a contrary intention appears-
(a) the provisions of the East African Customs Management Act shall, for the purposes of this Act, apply as if the value added tax payable on taxable imports were customs duty payable under that East African Customs Management Act; and
(b) the terms used in this Act in respect of an import of goods shall have the same meaning as in the East African Customs Management Act.

9.- (1) The value of an import of goods shall be the sum-
(a) of the value of goods for the purposes of customs duty under the East African Customs Management Act, whether or not duty is payable on the import;
(b) of the amount of any customs duty payable on the import; and
(c) not included under paragraph (a) or (b) in respect of-
   (i) the cost of insurance and freight incurred in bringing the goods to Mainland Tanzania; and
   (ii) the amounts of any tax, levy, fee, or fiscal charge other than customs duty and value added tax payable on the import of the goods.

10. Where-
(a) goods are imported after having been exported for the purpose of undergoing repair, maintenance, cleaning, renovation, modification, treatment, or other physical process; and
(b) the form or character of the goods has not been changed since they were exported,
the value of the import shall be such amount of the increase
in their value as is attributable to the repair, maintenance, cleaning, renovation, modification, treatment, or other physical process.

11.- (1) A registered person may, in the form and manner prescribed, apply to the Commissioner General for approval to defer payment of value added tax on imported capital goods.

(2) The Commissioner General shall approve an application under this section if satisfied that-

(a) the person is carrying on an economic activity;
(b) the person makes taxable supplies;
(c) the person keeps proper records and files value added tax returns and complies with obligations under other tax law;
(d) the person has provided a bank guarantee required under subsection 4; and
(e) there are no reasons to refuse the application in accordance with subsection 3.

(3) The Commissioner General shall refuse an application under this section if the applicant or a person connected to the applicant:

(a) has an outstanding liability or an outstanding return under any tax law; or
(b) has been convicted in a court of law in the United Republic or elsewhere for an offence of evading payment of tax, custom duty or an offence relating to violation of trade laws or regulations.
(4) The applicant shall provide to the Commissioner General, a bank guarantee-
   (a) of an amount of at least one and half times but not more than three times the highest monthly amount of value added tax payable-
      (i) on taxable imports made by the applicant in the twelve months before application; or
      (ii) if no value added tax on taxable imports was payable in the previous twelve months, on taxable imports that the applicant was expected to make in the last twelve months following the application; and
   (b) where the applicant fails to account for deferred import value added tax, the bank will pay to the Commissioner General the lesser sum of-
      (i) the overdue amount; and
      (ii) the amount specified in the guarantee.

(5) The Commissioner General shall, within fourteen days of receiving the application, notify the applicant of the decision to approve or reject the application.

(6) Where the Commissioner General approves the application, such application shall take effect on the date mentioned in the decision.

(7) Where an application is rejected, the Commissioner General shall state the reasons for such rejection, and afford the applicant the right to object and appeal against the decision.

(8) The Commissioner General may revoke approval made under this section if-
   (a) the person no longer meets the requirements for approval;
   (b) the bank guarantee provided by the person has expired; or
   (c) the person becomes liable to fines or penalties, or is prosecuted for or convicted, under this Act or any other tax law.
Value Added Tax

(9) A person approved under this section shall treat the value added tax payable on taxable imports by the person as if it were output tax payable by the person in the tax period in which the goods were entered for home consumption.

(10) For the purpose of this section, “capital goods” means goods for use in the person’s economic activity which have a useful economic life of at least one year and are not-
(a) consumables or raw material; and
(b) imported for the principal purpose of resale in the ordinary course of carrying on the person’s economic activity, whether or not in the form or state in which the goods were imported.

(c) Value Added Tax on Supplies

12.- (1) Anything capable of being supplied by any person other than money shall be the subject matter of a supply.
(2) For the purposes of this Act, every supply that is, or capable of being made shall be recognised as-
(a) a supply of goods;
(b) a supply of immovable property; or
(c) a supply of services.
(3) For the purposes of this Act, a supply of goods includes-
(a) a sale, exchange or other transfer of the right to dispose of goods as owner, including under a hire purchase agreement; and
(b) a lease, hire or other right of use granted in relation to goods including a supply of goods under a finance lease.

13.- (1) For purpose of this Act, “consideration” as used in relation to a supply, means the sum of the following amounts-
(a) the amount in money paid or payable by any
person, whether directly or indirectly, in respect of, in response to, or for the inducement of the supply; and

(b) the fair market value of anything paid or payable in kind, whether directly or indirectly, by any person in respect of, in response to, or for the inducement of the supply.

(2) Without limiting the scope of subsection (1), the consideration for a supply includes-

(a) any duty, levy, fee, charge, or tax including value added tax imposed under this Act that-
   (i) is payable by the supplier on, or by reason of, the supply; and
   (ii) is included in or added to the amount charged to the customer;

(b) any amount charged to the customer that is calculated or expressed by reference to costs incurred by the supplier;

(c) any service charge that is automatically added to the price of the supply; and

(d) any amount expressed to be a deposit paid when goods are sold in a returnable container and which may be refunded on the return of the container.

(3) The consideration for a supply shall not include a price discount or rebate allowed and accounted for at the time of the supply.

(4) An exact reimbursement of costs incurred by agent for the payer shall not form part of the consideration for the supply made by the agent to the person paying the reimbursement.

14. Where a supply consists of more than one element, the following criteria shall be taken into account when determining how the supply under this Act applies, that is to say-

(a) every supply shall normally be regarded as distinct and independent;
(b) a supply that constitutes a single supply from an economic, commercial, or technical point of view, shall not be artificially split;

(c) the essential features of the transaction, to be ascertained in order to determine whether the customer is being supplied with several distinct principal supplies or with a single supply;

(d) there is a single supply, if one or more elements constitute the principal supply, in which case the other elements, are ancillary or incidental supplies, which are treated as part of the principal supply; or

(e) a supply shall be regarded as ancillary or incidental to a principal supply if it does not constitute for customers an aim in itself but is merely a means of better enjoying the principal thing supplied.

15. The value added tax imposed on taxable supply shall become payable at the earlier of-
(a) the time when the invoice for the supply is issued by the supplier;
(b) the time when the consideration for the supply is received, in whole or in part; or
(c) the time of supply.

16.- (1) Notwithstanding the requirement of section 15-
(a) where a progressive or periodic supply is treated as a series of separate supplies in accordance with the provision of section 19, any value added tax imposed on each supply shall become payable-
   (i) if the supplier issues a separate invoice for the supply, at the time when the invoice is issued;
   (ii) at the time when any part of the consideration for the supply is paid;
(iii) at the time when the payment of the consideration for the supply is due; or
(iv) if the supplier and customer are connected persons-
   (aa) for a periodic supply, on the first day of the period to which the supply relates; or
   (bb) for a progressive supply, at the time of supply;
(b) where a taxable supply of goods is made under a lay-by agreement-
   (i) the value added tax imposed on the supply becomes payable at each time when any part of the consideration is paid for the supply; and
   (ii) the amount of value added tax that becomes payable at such time is the tax fraction of the amount paid; and
(c) where a taxable supply is made through a vending machine, meter, or other automatic device not including a pay telephone that is operated by a coin, note, or token, the value added tax becomes payable when the coin, note, or token is taken from the machine, meter, or other device by or on behalf of the supplier.

(2) For the purposes of subsection (1), “lay-by agreement” means an agreement for the sale and purchase by which-
   (a) the price is payable by at least one additional payment after the payment of a deposit;
   (b) delivery of the goods takes place at a time after payment of the deposit; and
   (c) ownership of the goods is transferred by delivery.

(3) The Minister may make regulations prescribing for the value added tax to become payable under this section for-
Value Added Tax

(a) a taxable supply that is subject to a statutory cooling off period under any other laws;
(b) a taxable supply that occurs before the total consideration for the supply is certain;
(c) a taxable supply made under an agreement that provides for retention of some or all of the consideration until certain conditions are met; or
(d) a taxable supply for which the correct value added tax treatment is not known until a later time.

17.- (1) The value of a taxable supply which is made in Mainland Tanzania shall be the consideration for the supply reduced by an amount equal to the tax fraction of that consideration.

(2) The value of a taxable supply of imported services shall be the consideration for the supply.

(3) The value of a supply that is not a taxable supply shall be a consideration for the supply.

(4) The value of a supply made without payment of consideration shall be a fair market value.

18. Where a taxable person makes a taxable supply to a connected person, and the supply is made for no consideration, or for a consideration that is lower than the fair market value of the supply, the value of the supply shall be the fair market value of the supply reduced by the tax fraction of that fair market value.

19.- (1) Each part of a progressive or periodic supply shall be treated as a separate supply.

(2) Where the progressive or periodic parts of a progressive or periodic supply are not readily identifiable, the supply shall be treated as a series of separate supplies for
(3) For the purpose of determining the time of supply for each part of a lease or other supply of a right to use property, the supply shall be treated as being made continuously over the period of the lease or right of use.

20.-(1) An economic activity shall be sold as a going concern where-
   (a) everything necessary for the continued operation of the economic activity is supplied to the person to whom the economic activity is sold; and
   (b) the purchaser makes the acquisition in the course of or for the purposes of, an economic activity it carries on after the sale.

   (2) Without prejudice to the provision of subsection (1), part of an economic activity shall be an economic activity if it is capable of being operated separately.

   (3) Where a taxable person makes supplies in Mainland Tanzania as a part of a transaction for the sale of an economic activity as a going concern by that taxable person to another taxable person-
       (a) the supplies shall be treated as a single supply that is made in Mainland Tanzania; and
       (b) single supply shall be treated as if it were not a supply.

   (4) For the purposes of working out the supplier’s entitlement to input tax credits in relation to a transaction to which subsection (3) applies-
       (a) any input tax incurred in acquiring goods or services for the purposes of the transaction shall-
           (i) where the supplier otherwise only makes taxable supplies be treated as relating to those supplies in circumstances where the supplier only makes taxable supplies; and
(ii) in any other case, be calculated in accordance with partial input tax credit formula; and
(b) the value of the single supply of the going concern shall not be included in any calculations made under section 73.

21.- (1) Where-
(a) a supply of a right, option, or voucher is a taxable supply; and
(b) a subsequent supply is made on the exercise of the right, option, or in return for a voucher given in full or part payment for the subsequent supply, the consideration for the subsequent supply is limited to any additional consideration given for the subsequent supply or in connection with the exercise of the right or option.

(2) Where-
(a) a supply of a right, option, or voucher was not a taxable supply;
(b) a subsequent supply is made on the exercise of the right or option, or in return for a voucher given in full or part payment for the subsequent supply; and
(c) the subsequent supply is a taxable supply, the consideration for the subsequent supply shall include any consideration given for the supply of the right, option, or voucher.

(3) Notwithstanding the provisions of this section, supply of voucher shall be treated as a supply of services.

22. Where-
(a) a taxable supply is made on the exercise of a right or option, or in return for a voucher that is given in full or part payment for the subsequent supply; and
(b) making that supply receives or will receive a payment from another person in respect of the exercise of the right or option or the acceptance of the voucher, or because of the making of the supply, the taxable person shall be treated as having made a taxable
supply to the payer and the amount received shall be treated as consideration for that supply.

23.- (1) The Minister may prescribe any kind of documentary evidence which, in lieu of a tax invoice, the taxable person may hold in support of the input tax credit to which the person may be entitled in relation to the acquisition of a voucher or of a subsequent supply in return of the voucher.

(2) In the absence of such regulations any document from which the underlying tax burden is calculated or used in support of the input tax credit.

24.- (1) This section shall-
(a) apply to a supply, by a telecommunications provider, of a prepaid telecommunications product;
(b) apply to a supply by a person who acts as a distributor, agent, or telecommunications intermediary in relation to the supply of a prepaid telecommunications product; and
(c) not apply to a supply by one telecommunications provider to another.

(2) Where a telecommunications provider supplies a prepaid telecommunications product to a telecommunications intermediary at a discount from the intended retail price, the consideration for the supply shall be calculated as if the intermediary had paid the intended retail price.

(3) Where a telecommunications intermediary purchases and, on sells a prepaid telecommunications product-
(a) the acquisition by the intermediary shall be treated as if it were not an acquisition; and
(b) the supply by the intermediary shall be treated as if it were not a supply.

(4) Where a telecommunications provider supplies a prepaid telecommunications product through a telecommunications intermediary acting as agent for the telecommunications provider, the consideration for the supply is not reduced by the commission paid to the intermediary.

25.- (1) The amount of value added tax imposed on gaming supplies made by a taxable person shall be determined on a global basis under this section for each tax period rather than for each gaming supply.

(2) Where a taxable person makes gaming supplies, the amount of output tax payable on those supplies in respect of each tax period shall be the positive amount, if any computed according to the following formula:

\[(A - B) \times C\]

Where-

A: is the total amounts wagered with the person in the period;
B: is the total monetary prizes paid out by the person in the period; and
C: is the tax fraction.

(3) The provisions of Part IV(b), shall not apply to gaming supplies.

(4) A payment referred to in b of the definition of total monetary prizes shall not be treated as consideration for a supply.

(5) A taxable person shall not issue a tax invoice for a gaming supply.

26.- (1) Where a ticket described in a lottery, raffle, or similar undertaking is sold to an intermediary at a discount from the intended retail price-

(a) the consideration for the supply shall be calculated as if the intermediary had paid the intended retail price;
(b) the acquisition by the intermediary shall be treated as if it was not an acquisition; and
(c) the re-sale by the intermediary shall be treated as if it was not a supply.

(2) Where a taxable person sells a ticket in a lottery, raffle, or similar undertaking through an intermediary who acts as an agent for the taxable person, the consideration for the supply by the taxable person shall not be reduced by the commission paid to the intermediary.

(3) Where an intermediary supplies the services of acting as agent, whether for a gaming supplier or another intermediary, in relation to the sale of a ticket in a lottery, raffle, or similar undertaking-
(a) the supply of the services shall be treated as if it were not a supply; and
(b) the acquisition of the services shall be treated as if it were not an acquisition.

(4) For purposes of this section, “intermediary” shall include a distributor, agent, or other intermediary.

27. Where a taxable person is an employer and makes a taxable supply to an employee as part of the employee’s salary or because of the employment relationship, the supply shall be treated as having been made for consideration equal to the fair market value of the supply.

28.- (1) Where a supply, or an agreement for a supply, is cancelled and part of the consideration previously paid is retained by the supplier, any adjustments allowed or required under section 74 because of the cancellation, shall be reduced to take account of the amount retained.

(2) Where a supply or an agreement for a supply is cancelled and the supplier recovers an amount from the customer as a consequence of the cancellation, the amount recovered shall be treated as consideration received for a supply made in the tax period when the amount is recovered.

(3) The provisions of subsections (1) and (2) shall
apply whether or not the cancellation has the effect that no supply is made, and any references to supplier and customer in those subsections shall be treated as referring to the persons who would have been the supplier and customer had the transaction not been cancelled.

29.- (1) Where a creditor supplies the property of a debtor to a third person in full or partial satisfaction of a debt owed by the debtor to the creditor-
(a) the supply to the third person shall be treated as having been made by the debtor and its value added tax status shall be determined accordingly; or
(b) the creditor shall be liable to pay the value added tax, on the supply and that value added tax shall be payable in priority to-
(i) the satisfaction of the debt; and
(ii) the return to the debtor or any other person of any part of the proceeds that is surplus to the debt.

(2) A creditor who is not a registered person but is required to pay value added tax by operation of subsection (1) shall pay value added tax at such time and in such manner and mode as the Commissioner General prescribes.

(3) This section shall apply to a representative acting for a creditor as if the representative were a creditor.

PART III
REGISTRATION

30.- (1) A person shall be registered for value added tax from the first day of a month, if there is reasonable grounds to expect that the turnover in the twelve months period commencing at the beginning of the previous month is equal to or greater than the registration threshold.

(2) A person is required, in respect of any month, to be registered for value added tax from the first day of that month if-
(a) the person’s turnover is equal to or greater than the registration threshold in the period of twelve months ending at the end of the previous month; or
(b) the person’s turnover is equal to or greater than one half of the registration threshold in the period of six months ending at the end of the previous month.

(3) The provision of subsection (2) shall not apply to a person where the Commissioner General is satisfied, on the basis of objective evidence submitted to the Commissioner General, that the requirements of subsection (1) are not met.

(4) The amount of registration threshold shall be as prescribed in the regulations.

(5) For the purpose of this Part, a person’s turnover shall be the sum of-
   (a) total value of supplies made, or to be made, by the person in the course of an economic activity carried out during that period; and
   (b) total value of supplies of imported services made, or to be made, to the person during the period that would be taxable supplies if the person was a taxable person during that period.

(6) The following amounts shall be excluded when calculating the person’s turnover for the purpose of this Part-
   (a) the value of a supply that is not a taxable supply if the person is a taxable person,
   (b) the value of a sale of a fixed asset of the person;
   (c) the value of a supply made solely as a consequence of selling an economic activity or part of that economic activity as a going concern; and
   (d) the value of supplies made solely as a consequence of permanently ceasing to carry on an economic activity.
31.-(1) Notwithstanding the provision of section 30, a person shall be required to register for value added tax if-
   (a) the person carries on an economic activity involving the supply of professional services in Mainland Tanzania, whether those professional services are provided by the person, a member or employee of that person; and
   (b) supplies of his services in Mainland Tanzania are ordinarily made by a person who-
       (i) is permitted, approved, licensed, or registered to provide such professional services under any other written laws; or
       (ii) belongs to a professional association that has uniform national registration requirements relating to the supply of professional services of that kind.

(2) A Government entity or institutions shall be required to register for value added tax.

32.- (1) A person who is required to be registered for value added tax shall within fourteen days from the date of such requirement, make application for registration to the Commissioner General.

(2) A person required to be registered for value added tax in terms of subsection (1) may make an application for registration through a representative.

33. The Commissioner General shall prescribe the manner of making applications for registration.

34.- (1) Where the Commissioner General is satisfied that an applicant qualifies for registration for value added tax, the Commissioner General shall register such person.

(2) The Commissioner General shall, by notice in writing, notify the applicant for registration of the decision.

(3) The notice referred to under subsection (2) shall state if the Commissioner General-
   (a) registers the person, the day on which the
registration takes effect; or
(b) rejects the application, the reasons for the decision and the details of the person’s rights to object and appeal against the decision, including the time, place, and manner of filing a notice of objection.

(4) The Commissioner General shall, upon determination of the application, be issued with a registration certificate.

35. Where the Commissioner General is satisfied that a person is required to be registered for value added tax and that person has not applied for registration, subject to section 32, the Commission General shall register the person and, not later than fourteen days after the day on which the registration is done, notify the person on the registration.

36. Where the Commissioner General fails to process the application within the required time, the provisions of this Act shall not apply to any taxable person who is required to be registered for value added tax.

37. A registered person shall be issued with a Taxpayer Identification Number and a Value Added Tax Registration Number and shall use such numbers on all documents required to be issued under this Act.

38. The registration by a person under this Act shall be a single registration, which shall cover all economic activities undertaken by that person’s branches or divisions.

39. A registered person shall, notify the Commissioner General in writing; within fourteen days of the occurrence of the following changes-
(a) the name of the registered person, business name, or trading name of the person;
(b) the address or other contact details of that person;
(c) one or more places through which the person carries on an economic activity in Mainland Tanzania;
(d) the nature of one or more of the economic activities carried on by the person;
(e) the person’s status as a person registered, or not registered, for value added tax; and
(f) any other changes as prescribed in the regulations.

40.- (1) A price advertised or quoted by a registered person in respect of a taxable supply shall be value added tax inclusive, and the advertisement or quote shall state that the price includes both value added tax and the amount of value added tax payable on the supply, except that the prices of goods or services offered for retail supply need not separately state the value added tax included in the price if-

(a) a notice stating that prices include value added tax is prominently displayed-
   (i) at or near the entrance to the premises, or on the website, where the goods or services are offered for supply; and
   (ii) at the place or webpage where payments are effected; and
(b) the receipt or invoice given to the customer separately states the total amount of value added tax charged for supplies to which it refers and, if applicable, identify which items are subject to value added tax.

(2) The Minister may make regulations prescribing any other method of displaying prices for taxable supplies in relation to a registered person or a class of registered persons, except that the method involving value added tax exclusive pricing may be prescribed for supplies to registered persons.

(3) The price charged by a taxable person for a taxable supply shall be considered to include any value added tax
that is payable on the supply, whether or not the person is registered or he separately states that value added tax is charged or took liability to pay value added tax into account when setting the price.

41.-(1) A registered person who permanently ceases to make taxable supplies shall apply for the cancellation of its registration in the manner prescribed in the regulations.

(2) The application referred to under subsection (1) shall be made within fourteen days after the date on which the person permanently ceased to make taxable supplies.

(3) A registered person who fails to maintain the registration threshold may apply for the cancellation of his registration in the manner prescribed in the regulations.

42. Where the Commissioner General is satisfied that a person applying for cancellation of registration is not required to be registered for value added tax and such person has been registered for-

(a) at least twelve months, the Commissioner General shall, by notice in writing, cancel the person’s registration; or

(b) less than twelve months, the Commissioner General may, by notice in writing, cancel the person’s registration, if satisfied that, it is appropriate to do so.

43.-(1) The Commissioner General may, by notice, cancel the registration of a person who is no longer required to be registered for value added tax, if the Commissioner General is satisfied that-

(a) the person obtained registration by providing false or misleading information; or

(b) the person is not carrying on an economic activity;

(2) The cancellation of a person’s registration shall take effect from the date set out in the notice of cancellation.
44. A person whose registration is cancelled shall-
(a) immediately cease to be a registered person;
(b) immediately cease to use or issue any documents including tax invoices and adjustment notes that identify him as a registered person; and
(c) within thirty days after the date of cancellation of his registration, file a final value added tax return and pay all taxes due under this Act.

45.-(1) The Commissioner General shall maintain and publish an up to date register of registered persons, which shall include-
(a) the name and address of the registered person;
(b) the business or trading name or names, under which the registered person carries on its economic activities;
(c) the Taxpayer Identification Number and Value Added Tax Registration Number of the registered person; and
(d) the date on which the registration took effect.
(2) The Commissioner General shall maintain a complete historical record of the register identifying the person registered for value added tax and shall, on the request, make the record available to members of the public or by including the historical information on the published register.

PART IV
PLACE OF TAXATION
(a) Supplies of Goods and Services Made in Mainland Tanzania

46.-(1) A supply of goods shall be treated as a supply made in Mainland Tanzania, if the goods are delivered or made available in Mainland Tanzania.
(2) For the purpose of subsection (1), goods supplied after they are imported into Mainland Tanzania shall, before they are entered for home consumption in Mainland
Tanzania, be treated as having been delivered or made available outside Mainland Tanzania.

**47.**-(1) Goods installed or assembled in Mainland Tanzania by, or under a contract with the supplier shall be treated as a supply made in Mainland Tanzania.

(2) A supply of goods shall be treated as a supply made in Mainland Tanzania, if the goods are dispatched or transported from Mainland Tanzania to a place outside the United Republic.

**48.**-(1) A supply of immovable property situated in Mainland Tanzania or a supply of services directly related to land situated in Mainland Tanzania shall be treated as a supply made in Mainland Tanzania.

(2) A supply of service directly related to immovable property shall be treated as a supply made in Mainland Tanzania if-

(a) the land to which the property relates is not situated in Mainland Tanzania; and

(b) the supplier is-

(i) a resident of Mainland Tanzania; or

(ii) a non-resident, who carries on an economic activity at or through a fixed place in Mainland Tanzania.

**49.** A supply of services directly related to land situated outside Mainland Tanzania shall be treated as a supply made in Mainland Tanzania if a supplier is a non-resident who is operating through a fixed place in Mainland Tanzania.

**50.** Where water, gas, oil, electricity, or thermal energy is supplied through a pipeline, cable, or other continuous distribution network and delivered to a place in Mainland Tanzania or from a place in Mainland Tanzania to a place outside the United Republic such supply shall be treated as a supply made in Mainland Tanzania.
51.—(1) A supply of services by a non-resident who is a registered person to a customer who is a registered person is made in Mainland Tanzania.

(2) Subsection (1) shall not apply if the customer is a non-resident who carries on an economic activity at or through a fixed place outside Mainland Tanzania and the supply is made—
(a) for the purpose of that economic activity; or
(b) to that fixed place.

52.—(1) A supply of telecommunication services shall be treated as a supply made in Mainland Tanzania, if a person in Mainland Tanzania, other than a telecommunications provider, initiates the supply from a telecommunications provider, whether or not the person initiates the supply on his own behalf.

(2) For the purposes of subsection (1), a person who initiates a supply of telecommunication services is the person who—
(a) controls the commencement of the supply;
(b) pays for the supply;
(c) contracts for the supply; or
(d) if it is impractical for the supplier to determine the location of a person referred to in subsection (1) due to the type of service or the class of customer, the person to whom the invoice for the supply is sent.

(3) Subsection (2) shall not apply if the person who initiates the call in Mainland Tanzania is a non-resident who is global roaming while in Mainland Tanzania and who pays for the supply under a contract made with a non-resident telecommunications provider, through a place outside the United Republic at which the non-resident is established.
53.- (1) A supply of any of the following services shall be treated as a supply made in Mainland Tanzania for a customer who is not a registered person—
(a) services performed in Mainland Tanzania if the services are received by a person in Mainland Tanzania who effectively use or enjoy the services in Mainland Tanzania;
(b) services received for radio or television broadcasting at an address in Mainland Tanzania; and
(c) electronic services delivered to a person who is in Mainland Tanzania at the time when the service is delivered;

(2) For purpose of this section—
“electronic services” means any of the following services provided or delivered through a telecommunications network—
(a) websites, web-hosting, or remote maintenance of programmes and equipment;
(b) software and the updating thereof;
(c) images, text, and information;
(d) access to databases;
(e) self-education packages;
(f) music, films, and games, including gaming activities; and
(g) political, cultural, artistic, sporting, scientific, and other broadcasts and events including broadcast television.

54.- (1) Any other supply of services shall be treated as a supply made in Mainland Tanzania, if—
(a) the customer is a resident of Mainland Tanzania and is not a registered person; and

(b) the supplier is—
(i) a resident of Mainland Tanzania; or
(ii) a non-resident who carries on an economic
activity at or through a fixed place in Mainland Tanzania; and
(c) the supply is made in the course of that economic activity or through that fixed place.
(2) A supply of services shall be treated as a supply made in Mainland Tanzania, if it is not treated as a supply made in-
(a) Mainland Tanzania in accordance with sections 53; and
(b) the supplier is-
(i) a resident of Mainland Tanzania; or
(ii) a non-resident and carries on an economic activity at or through a fixed place in Mainland Tanzania.

55. A supply of services by a non-resident who is a registered person to a customer who is a registered person shall be treated as supply made in Mainland Tanzania.

56. Where a progressive or periodic supply is a series of separate supplies, the place where each supply takes place shall be determined separately.

(b) Supplies for Use Outside the United Republic

57. A supply of immovable property shall be zero-rated if the land to which the property relates is outside the United Republic.

58.- (1) A supply of goods shall be zero-rated if the goods are located outside the United Republic at the time of supply and shall not be imported into, installed or assembled in the United Republic by the supplier.

(2) Goods supplied after being imported but, before entered for home consumption in the United Republic shall, be deemed to have been located outside the United Republic at the time of supply.
A sale of goods shall be zero-rated if the goods are supplied to a tourist or visitor by a licensed duty-free vendor who holds documentary evidence, collected at the time of the supply, and establishing that the goods shall be removed from the United Republic without being effectively used or enjoyed in the United Republic.

Subsection (3) shall not apply, where goods have been or are re-imported into Mainland Tanzania by the supplier.

Where goods are supplied in Mainland Tanzania by way of lease, hire, license, or similar supply, the supply shall be zero-rated if and to the extent that the goods are used outside the United Republic.

The following conditions shall apply for the purposes of subsection (1)-

(a) the use of leased goods in international territory shall be treated as a use wholly within the United Republic if immediately before and after that use the goods are used in the United Republic; and

(b) the supply shall not be zero-rated if the goods are a means of transport and the total period of the lease, hire, licence, or similar supply is equal to or less than ninety days.

A supply of goods made in the course of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting temporary import goods shall be zero-rated where-

(a) the goods being supplied are attached to or become part of those temporary import goods, or become unusable or worthless as a direct result of being used to repair, maintain, clean, renovate, modify, treat, or otherwise physically affect the temporary import goods; and

(b) the temporary import goods -

(i) are imported under a special regime for temporary imports under the East African
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Customs Management Act, or brought temporarily into Mainland Tanzania for the purpose of the performance of the services;

(ii) are removed from the United Republic after the services have been performed; and

(iii) are not used in Mainland Tanzania for any purpose other than to enable the services to be performed or to enable the temporary import goods to be brought into Mainland Tanzania, or outside of the United Republic.

61. A supply of goods or services shall be zero-rated, if it relates to the repair or replacement of goods under warranty, and-

(a) the supply is provided under an agreement with, and for consideration given by, the warrantor, who is a non-resident and is not a registered person; and

(b) it is reasonable to presume that the goods under warranty were under this Act previously subject to value added tax when imported, unless no value added tax was payable.

62.-(1) A supply of goods for use in repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting an aircraft or ship engaged in international transport shall be zero-rated.

(2) A supply of aircraft’s stores or ship’s stores, for an aircraft or ship shall be zero-rated, if the stores or parts are used for consumption or sale on the aircraft or ship during a flight or voyage that constitutes international transport.

(3) The following supplies of services shall be zero-rated-

(a) a supply of international transport;

(b) a supply of insuring the international transport of goods; and

(c) a supply of the services of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting an aircraft or ship
engage in international transport;
(d) a supply, to a non-resident who is not a registered person, of services that-
   (i) consist of the handling, pilotage, salvage, or towage of a ship or aircraft engaged in international transport; or
   (ii) are provided directly in connection with the operation or management of a ship or aircraft engaged in international transport.
(4) For the purposes of this section-
   (a) “aircraft’s stores” means stores for the use of the passengers or crew of an aircraft, or for the service of an aircraft;
   (b) “ship’s stores” means stores for the use of the passengers, crew of a ship, or for the service of a ship; and
   (c) “stores” in relation to aircraft’s stores and ship’s stores, includes goods for use in the aircraft or ship, fuel, and spare parts, and other articles or equipment, whether or not for immediate fitting.

63.- (1) A supply of services directly related to land outside the United Republic shall be zero-rated.
   (2) A supply of services physically performed on goods situated outside the United Republic at the time the services are performed shall be zero-rated.
   (3) A supply of services which is included in the customs value of an import shall be zero-rated.

64.- (1) A supply of services shall be zero-rated, if the service consists of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting goods that-
   (a) are imported under a special regime for temporary imports under the East African Customs Management Act, or are brought temporarily into Mainland Tanzania for the purpose of the
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performance of the services; and
(b) are removed from the United Republic after the services have been performed and are not used in Mainland Tanzania for any purpose other than to enable the services to be performed or to enable the goods to be brought into Mainland Tanzania or out of the United Republic.

(2) A supply of services of which the services are physically received at no time and place other than the time and place at which the services are physically performed, shall be zero-rated if the services are performed outside the United Republic.

(3) A supply of services shall be zero-rated if-
(a) the customer is outside the United Republic at the time of supply and effectively uses or enjoys the services outside the United Republic; and
(b) the services are neither directly related to land situated in the United Republic nor physically performed on goods situated in the United Republic at the time of supply.

(4) A supply of services is not zero-rated in accordance with the provision of subsection (3) if-
(a) the supply is of a right or option to receive a subsequent supply of something else in the United Republic; or
(b) the services are supplied under an agreement with a non-resident but are rendered to a person in the United Republic who is not a registered person.

65. A supply of services consisting of filing, prosecuting, granting, maintaining, transferring, assigning, licensing, or enforcing intellectual property rights for use outside the United Republic shall be zero-rated.

66. A supply of telecommunication services by a telecommunications provider to a non-resident telecommunications provider shall be zero-rated, including but not limited to a supply involving the termination of calls
in Mainland Tanzania or the transmission of signals in or through Mainland Tanzania.

(c) **Special Rules**

67.- (1) A non-resident who carries on economic activity in Mainland Tanzania without having a fixed place and makes a taxable supply is liable to pay value added tax on that supply, and shall-

(a) appoint a value added tax representative in Mainland Tanzania in accordance with the requirements set out in the regulations; and

(b) if required by the Commissioner General, lodge a security.

(2) The value added tax representative shall be a resident and responsible for doing all things required to be done under this Act, which shall include-

(a) applying for registration or cancellation of registration and fulfilling other obligations in relation to registration; and

(b) paying any value added tax or any fine, penalty, or interest imposed on the non-resident under this Act.

(3) The registration of a value added tax representative shall be in the name of the principal.

(4) A person who is the value added tax representative of more than one non-resident shall register separately for value added tax in respect of each non-resident.

(5) The Commissioner General may prescribe the manner and requirements for appointment of value added tax representatives and may prescribe additional responsibilities of such representatives.

68.- (1) Where a taxable person carries on economic activities at a fixed place in Mainland Tanzania and at one or more fixed places outside Mainland Tanzania-

(a) the person shall be treated as two separate persons corresponding respectively to the economic
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activities carried on inside and outside Mainland Tanzania;
(b) the person outside Mainland Tanzania shall be deemed to have made a supply of imported services to the person inside Mainland Tanzania consisting of any benefit in the nature of services that is received by the person in Mainland Tanzania through or as a result of the activities carried on by the person outside Mainland Tanzania; and
(c) the time of supply shall be determined on the assumption that a supply has been made.

(2) Where, within twelve months from the time of making a supply referred to in subsection (1), the person outside Mainland Tanzania makes an allocation of costs to the person inside Mainland Tanzania in respect of the supply, the allocation of costs shall be treated as consideration for the supply.

(3) Where a supply referred to in subsection (1) is a taxable supply, the value of the supply-
(a) where the provision of subsection (2) applies, shall be equal to the amount of the costs allocated, reduced by that part, if any, of the amount allocated that represents-
   (i) salary or wages paid to an employee of the person outside Mainland Tanzania; and
   (ii) interest incurred by the person outside Mainland Tanzania; and
(b) in any other case, shall be assumed to have been made by a non-resident outside Mainland Tanzania to a connected person in Mainland Tanzania.
PART V
RETURNS, PAYMENTS AND REFUNDS
(a) Return and Payment

69.- (1) A taxable person shall lodge a value added tax return in the form and manner prescribed by the Minister on the last working day of a month after the end of the tax period to which it relates, whether or not that person has a net amount of value added tax payable for that period.

(2) A non-taxable person who is required to pay an amount of value added tax under this Act shall file a return in respect of that value added tax at the time prescribed by the Commissioner General.

(3) A taxable person who has filed a value added tax return may, on application in the prescribed manner and not later than six months after the end of the tax period to which the returns relates, request the Commissioner General to amend the returns to correct any genuine omission or incorrect declaration made in the returns.

(4) Where a person makes an application under subsection (3), the Commissioner General may-

(a) make a decision on the application on the basis of the information provided in the application without undertaking an audit or investigation of the applicant’s tax affairs; or

(b) amend the original return or accept filing of an amended return.

(5) The decision by the Commissioner General under subsection (4) shall be made not later than ninety days of receiving the application, and the decision shall be in writing stating-

(a) the details, if any, of the amendment made;

(b) the reasons for the decision and the details of the applicant’s rights to object and appeal against the decision; and

(c) the time, place, and manner of filing a notice of objection.
(6) A taxable person who makes an application to amend a value added tax return shall pay the unpaid tax and the applicable late payment penalty inclusive of the interest.

(b) Net Amount of Value Added Tax Payable

70.- (1) The net amount of value added tax payable by a taxable person in relation to a tax period shall be calculated by-
(a) adding all output tax that becomes payable by the person in that tax period, including any value added tax on taxable imports made by the person, the payment of which was deferred under section 11;
(b) subtracting all input tax credits allowed in that tax period; and
(c) adjusting the resulting amount by-
   (i) adding all increasing adjustments required to made in that tax period; and
   (ii) subtracting all decreasing adjustments allowed in that tax period.

(2) Where the amount of output tax payable in a tax period is nil it shall not prevent the subtraction of input tax credits or the addition and subtraction of adjustments.

(3) Where the net amount for a tax period is a positive amount-
(a) it shall be accounted for and paid by the taxable person in the manner prescribed by the Commissioner General and at the time when the value added tax return for the tax period is due to be filed; and
(b) the liability to pay the net amount shall arise by operation of this section and shall not depend on the making of an assessment of the amount due by the Commissioner General.
(4) Where the net amount for a tax period is a negative amount, that amount shall be carried forward into one or more subsequent tax periods in accordance with section 84, unless an immediate refund is allowable under section 85.

(c) Input Tax Credits

71.-(1) A taxable person shall be allowed a credit for an amount of input tax incurred by the person if-
(a) the goods, services, or immovable property on which the input tax was incurred were acquired or imported into Mainland Tanzania by the person in the course of the person’s economic activity and for the purpose of making taxable supplies;
(b) in the case of a supply, the person paid, or is liable to pay, the consideration for the supply; and
(c) in the case of an import, the person paid, or is liable to pay, the value added tax imposed on the import under this Act including the value added tax that was deferred under section 11 or under the value added tax law applicable in Tanzania Zanzibar.

(2) The value added tax payable by the purchaser of a taxable supply of imported services shall be output tax and input tax of that person, and the purchaser shall not be allowed an input tax credit for that supply unless he has paid the output tax.

(3) A taxable person shall not be allowed an input tax credit for-
(a) an acquisition of goods, services, or immovable property, to the extent that it is used to provide entertainment, unless the person’s economic activity involves providing entertainment in the ordinary course of the person’s economic activity;
(b) an acquisition of a membership or right of entry for any person in a club, association, or society of a sporting, social, or recreational nature;
(c) an acquisition of a gaming supply; or
(d) an acquisition or import of a passenger vehicle, or of spare parts or repair and maintenance services for a passenger vehicle, unless the person’s economic activity involves dealing in, hiring out, or providing transport services in passenger vehicles and the vehicle was acquired for that purpose.

(4) The restrictions in subsection (3)(a) and (b) shall not apply to acquisitions or imports used to provide in-kind benefits to employees and the supply of which is taxable under section 27.

Timing of input tax credits
72.- (1) Where a taxable person is allowed an input tax credit, the tax period in which the credit may be included in the calculations pursuant to section 73 shall be after-
(a) the tax period in which the value added tax became payable under this Act on the supply or import to which it relates; or
(b) if the person did not claim the input tax credit in that period, any one of the six succeeding tax periods.

(2) The input tax shall not be deducted or credited after a period of six months from the date of tax invoice, fiscal receipt or other evidence referred under subsection (3).

(3) A taxable person shall not include an input tax credit in the calculations made in section 73, unless at the time of filing the Value added tax return for the relevant tax period such person holds-
(a) in the case of an import into the United Republic by the person, a proof for payment of tax, a Single Administrative Document or similar document, bearing the name, Taxpayer Identification Number and value added tax registration number of the importer which are duly cleared by customs for home consumption in Mainland Tanzania; and
(b) in the case of a supply made to a person in Mainland Tanzania, a valid tax invoice or fiscal receipt issued by the supplier under this Act.

73.- (1) This section shall apply to input tax incurred on goods, services, or immovable property acquired or imported into Mainland Tanzania by a taxable person in the course of the person’s economic activity but only partly for the purpose of making taxable supplies.

(2) The amount of the credit allowed for input tax to which this section relates shall be calculated according to the following formula:

\[ I \times \frac{T}{A} \]

Where-

- \( I \) is the total amount of input tax to which this subsection relates and for which a credit is sought in the tax period;
- \( T \) is the value of all the taxable supplies made by the taxable person during the tax period; and
- \( A \) is the value of all the supplies made by the taxable person during the tax period.

(3) The amount of the input tax credit allowed under this section shall be provisional, and an annual adjustment of the input tax credit shall be calculated at the end of each accounting year as follows-

(a) add up all the input tax credits allowed under subsection (2) for each of the twelve tax periods occurring during that accounting year;

(b) apply the formula in subsection (2) as if references to “the tax period” in the definitions of “I”, “A”, and “T” were references to the relevant accounting year;

(c) work out the amount of the adjustment by subtracting the amount worked out under paragraph (b) from the amount worked out under paragraph (a);
(d) if the adjustment so calculated is a positive amount, the taxable person shall make an increasing adjustment equal to that amount in the person’s value added tax return for the sixth tax period in the following accounting year, or such earlier tax period as the regulations prescribe; and

(e) if the adjustment so calculated is a negative amount, the taxable person shall be allowed a decreasing adjustment for that amount in the value added tax return for the sixth tax period in the following accounting year, or such earlier tax period as the regulations prescribe.

(4) For the purposes of this section-

(a) supplies made through an economic activity carried on at a fixed place outside Mainland Tanzania shall not be included in A or T in the formula, unless those supplies are made in Mainland Tanzania;

(b) if T/A is greater than 0.90: the taxable person shall be allowed a credit for all of the input tax to which this section relates; and

(c) if T/A is less than 0.10: the taxable person shall not be allowed a credit for any of the input tax to which this section relates.

(5) Where a taxable person supplies financial services that are partly taxable and partly exempt because the consideration for the financial services is partly an explicit fee and partly an implicit margin made on the spread between transactions with different persons, the amount to be included in both T and A in the formula in subsection (3) shall be such as to give a true and accurate reflection of the extent to which the person’s inputs are used to make taxable supplies.
(d) Other Adjustments

74.- (1) Where an adjustment event has the effect that the value added tax previously accounted for by the supplier is less than the value added tax properly payable on the supply-

(a) the supplier shall-

(i) make an increasing adjustment equal to the amount of the difference; and

(ii) issue a valid adjustment note to the customer within seven days of becoming aware of the adjustment event; and

(b) where the customer is a taxable person, he shall be allowed a decreasing adjustment calculated in accordance with subsection (1)(a).

(2) Where an adjustment event has the effect that the value added tax previously accounted for by the supplier exceeds the value added tax properly payable on the supply-

(a) the supplier shall-

(i) subject to the limitations set out in subsection (4), be allowed a decreasing adjustment equal to the amount of the difference; and

(ii) issue a valid adjustment note to the customer within seven days of becoming aware of the event; and

(b) where the customer is a taxable person, he shall make an increasing adjustment calculated in accordance with subsection (3).

(3) The amount of an increasing adjustment allowed under subsection (1), or a decreasing adjustment the customer shall make under subsection (2), is equal to-

(a) if the customer is entitled to a full input tax credit for the original acquisition, the amount of the difference;

(b) if the customer is entitled to a credit for only part of the input tax on the original acquisition, an appropriate proportion of the amount of the difference; or
(c) if the customer is not entitled to an input tax credit for the original acquisition, nil.

75.- (1) A decreasing adjustment shall not be allowed under this section-

(a) for a customer, unless he holds a valid adjustment note issued by the supplier at the time when the customer submits value added tax returns for the tax period in which the adjustment is claimed; and

(b) for a supplier, unless-

(i) he has issued an adjustment note to the customer and retained a copy for his own records; and

(ii) if the customer is not a registered person, he has repaid the excess value added tax to the customer, whether in cash or as a credit against any amount owing to the supplier by the customer.

(2) For the purposes of subsection (1)(b)(ii)-

(a) if a supplier refunds part or all of the price paid due to an adjustment event, the amount refunded shall, unless there is evidence to the contrary, be presumed to include an amount of value added tax equal to the tax fraction of the amount refunded; and

(b) if a supplier refunds an amount because of an adjustment event covered by paragraph (a)(iv) of the definition of the term “adjustment event”, the amount refunded would be presumed to be the amount of value added tax that is no longer payable, unless there is evidence to the contrary.

76.- (1) An increasing adjustment which a taxable person is required to make under this section shall be made in the tax period in which the taxable person becomes aware of the adjustment event.

(2) A decreasing adjustment which a taxable person is allowed under this section shall be-
(a) for a supplier, in the tax period in which the supplier issues the adjustment note; or
(b) for a customer, in the tax period in which the customer first becomes aware of the adjustment event or in any one only of the subsequent six tax periods.

(3) In applying this section for an adjustment event referred to in paragraph (b) of the definition of the term “adjustment event”-
   (a) references to “the supply” shall be read as if they refer to-
      (i) in the case of the value added tax previously accounted for by the supplier, the value added tax paid when the voucher was issued or sold; and
      (ii) in the case of the value added tax properly payable on the supply, the value added tax that would have been payable on the supply for which the voucher is given, if the supply of the voucher had not been a taxable supply; and

   (b) the limitation in section 75(1)(b)(ii) shall not apply.

(4) If an adjustment event occurs in relation to a supply of imported services, the purchaser of the services shall be treated as if he is also the supplier of the services.

77.- (1) This section shall apply where all or part of the consideration for a taxable supply has not been paid to the supplier.

(2) Where all or part of the consideration payable to the supplier for a taxable supply has been overdue for more than twelve months and the supplier has, in his books of account, written off the amount unpaid as a bad debt, the supplier shall be allowed a decreasing adjustment equal to the amount that remains unpaid after the tax period in which-
   (a) the amount first becomes overdue by more than twelve months; or
(b) the debt is written off as bad in the supplier’s books of account.

(3) Where all or part of the consideration payable to a supplier for a taxable supply has been overdue for more than twelve months and the customer claimed an input tax credit for the supply, the customer shall make an increasing adjustment equal to the amount that remains unpaid in the tax period in which the payment first becomes overdue by more than twelve months.

(4) Where a supplier makes a decreasing adjustment for a bad debt, or a customer makes an increasing adjustment for an overdue debt, and the customer pays to the supplier part or all of the previously unpaid amount, further adjustments shall be made in order to ensure that-

(a) in the case of the supplier, the output tax paid is equal to the tax fraction of the consideration actually received; and

(b) in the case of the customer, the input tax credit is the appropriate proportion of the tax fraction of the consideration actually paid.

(5) Adjustment notes shall not be required in respect of bad or overdue debts in order for a supplier to be allowed a decreasing adjustment or the customer to be required to make an increasing adjustment under this section.

78.-(1) A person is deemed to have applied property for private use where that person uses or consumes the property for a purpose other than for the person’s economic activity.

(2) A taxable person shall make an increasing adjustment if the person-

(a) is or has been allowed an input tax credit in respect of all or part of the input tax incurred on an acquisition or import of property; and

(b) applies the same property wholly to a private use, or having used the property wholly or partly in its
taxable activity, applies it to such use from a particular time onwards.

(3) The amount of the increasing adjustment shall be equal to the lesser of the following amounts-

(a) the amount of the input tax credit the person was allowed for the acquisition or import of the goods; or

(b) if the property has been used in the person’s taxable activity before it is applied to private use, the tax fraction of the fair market value of the property at the time it is first applied wholly to a private use, reduced to reflect the extent to which no input tax credit was allowed.

(4) A taxable person shall make an increasing adjustment in respect of property he modifies, improves, or produces, if-

(a) the person applies that property wholly to a private use; and

(b) a supply of that property by the person would have been a taxable supply.

(5) The amount of the increasing adjustment required to be made under subsection (4), shall be the tax fraction of the fair market value of the property at the time it is first applied wholly to a private use.

(6) An increasing adjustment under this section shall be made in the tax period in which the property is first applied to a private use.

79.- (1) An insurer shall have a decreasing adjustment if-

(a) he makes a payment to another person under a contract of insurance; and

(b) he meets all the following conditions-

(i) the supply of the contract of insurance is a taxable supply;
(ii) the payment is not made in respect of a supply to the insurer or an import by the insurer;

(iii) the payment is not made in respect of a supply to another person, unless that supply is a taxable supply on which value added tax is imposed at a rate other than zero; and

(iv) the person to whom the payment is made is a resident or a non-resident who is a registered person.

(2) The amount of the adjustment shall be equal to the tax fraction of the payment made and the adjustment made shall be reflected in the value added tax return for the tax period in which the payment is made.

80.- (1) A taxable person shall make an increasing adjustment if-

(a) the person receives a payment under a contract of insurance, whether or not that person is a party to the contract;

(b) the payment relates to a loss incurred-

(i) in the course of the person’s economic activity; or

(ii) in relation to an asset used wholly or partly in the person’s economic activity; and

(c) the supply of the contract of insurance was a taxable supply.

(2) The adjustment referred to under subsection (1), shall be made in the tax period in which the payment is received and the amount of the adjustment shall be equal to the tax fraction of the amount received, or reduced to the extent that-

(a) the economic activity in which the loss was incurred involves the making of exempt supplies; or
(b) the asset to which the loss relates was used in making exempt supplies or for a private use; and 
(c) if both paragraph (a) and paragraph (b) apply, whichever is most appropriate in the context of the payment received.

(3) An insurer shall make an increasing adjustment if-
(a) he recovers an amount, other than the aggravated or exemplary damages, as a result of the exercise of rights acquired by subrogation under a contract of insurance; and 
(b) a decreasing adjustment is allowed to the insurer under this section for the payment to which the recovered amount relates.

(4) The amount of the adjustment shall be equal to the tax fraction of the amount recovered and the adjustment made shall be reflected in the value added tax return for the tax period in which the amount is received.

81. The Minister may make regulations prescribing conditions under which a person shall, without the imposition of any interest or penalty, be allowed to correct minor errors in a value added tax return for a particular tax period by making an increasing adjustment or decreasing adjustment in the value added tax return for a subsequent tax period.

82.- (1) A registered person is, at the end of the last day before the registration takes effect, allowed a decreasing adjustment in relation to goods in that person’s possession if-
(a) in the six months before the person became a registered person, the goods-
   (i) were imported by the person and the person paid value added tax on the import; or 
   (ii) were supplied to the person and the person holds a tax invoice for the supply; 
(b) that person acquired the goods in the course of his
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economic activity, and for the purpose of re-sale; and
(c) that person shall be entitled to an input tax credit
for the import or acquisition if such person is a
registered person at the time of the acquisition or
import.

(2) The maximum amount of the decreasing
adjustment allowed shall be equal to the lesser of-
(a) the amount of value added tax paid by the person
on the import, or payable by the supplier who
made the supply to the person; and
(b) the tax fraction of the fair market value of the
goods at the time the person becomes a registered
person.

(3) A person who is allowed a decreasing adjustment
under this section shall make the adjustment in any one only
of the first three tax periods after the person becomes a
registered person.

(4) A person who makes an adjustment under this
section shall, in writing, give notice of the adjustment to the
Commissioner General and provide such supporting
evidence as may be prescribed in the regulations.

83.-(1) A person whose registration is cancelled shall
make an increasing adjustment in his final value added tax
return in respect of property on hand at the time the
registration is cancelled, if the person was allowed an input
tax credit in respect of the acquisition or import of that
property, or for something that has been subsumed into that
property.

(2) The amount of the adjustment shall be equal to the
lesser of-
(a) the tax fraction of the fair market value of the
property on the day immediately preceding the
cancellation; or
(b) that amount, reduced to reflect the extent to which the person was not allowed an input tax credit in respect of the acquisition or import of that property or, if applicable, on the inputs to the property.

(e) Refunds

84.- (1) A taxable person shall be allowed a decreasing adjustment for negative net amounts carried forward from earlier tax periods, which shall be calculated as follows-

(a) in any tax period, section 76 shall first be applied without taking into account any decreasing adjustments allowed under this section;

(b) if the result is a positive amount-

(i) the person shall be allowed a decreasing adjustment for such part of one or more negative net amounts carried forward from an earlier tax period as would reduce the net amount for the current period to a positive amount or to nil; and

(ii) negative net amounts from earlier tax periods shall be taken into account in chronological order, with the oldest being taken into account first and the most recent being taken into account last; and

(c) any part of a negative net amount for which a decreasing adjustment cannot be made (the unadjusted amount) shall be carried forward and applied in accordance with paragraph (b) until-

(i) it has been reduced to nil; or

(ii) it has been carried forward for six consecutive tax periods without being reduced to less than de minimis amount prescribed in the regulations.

(2) A taxable person who has carried forward all or part of a negative net amount for six or more tax periods-

(a) may apply for a refund of the unadjusted amount
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if-

(i) the amount is equal to or greater than \textit{de minimis} amount same as in subsection (1)(c)(ii); or

(ii) the sum of all the unadjusted amounts the person has carried forward for more than six tax periods exceeds that amount; and

(b) in any other case, the person shall continue to carry forward the unadjusted amount under subsection (1) until the amount has been reduced to nil or an entitlement to a refund arises because of paragraph (a)(ii) of this subsection, whichever occurs first.

(3) Notwithstanding subsection (2), a taxable person may choose to continue carrying an unadjusted amount forward and applying it in accordance with subsection (1) until such time as the person applies for a refund of the amount in accordance with subsection (2).

(4) The term “\textit{de minimis}” means the minimum amount which would not be taken into consideration for the purpose of claiming the input tax or issuing a tax invoice.

85.-(1) Notwithstanding section 84, a taxable person shall be entitled to a refund of a negative net amount if-

(a) fifty percent or more of the person’s turnover is or will be from supplies that are zero-rated;

(b) fifty percent or more of the person’s input tax is incurred on acquisitions or imports that relate to making supplies that are or will be zero-rated; or

(c) in any other case, the Commissioner General is satisfied that the nature of the person’s business regularly results in negative net amounts.

(2) A taxable person who is entitled, under this section, to a refund of a negative net amount may-

(a) apply for a refund of the amount; or

(b) choose to carry the amount forward under section
84 until such time as the person applies for a refund of the amount in paragraph (a) of this subsection.

86.- (1) A taxable person who has paid more than the net amount shown on the person’s value added tax return for a tax period, may apply for a refund of the amount overpaid.

(2) A taxable person may apply for a refund where the person has overpaid the net amount payable for a tax period if the overpayment arose in the calculation of the net amount payable for tax period, including—

(a) an amount of output tax, or an increasing adjustment, which exceeded the amount that should have been included in those calculations; or

(b) an amount of input tax, or a decreasing adjustment, which is less than the amount that should have been included in those calculations.

87.— (1) This section applies to refunds under section 84, 85 and 86 and in any other written law.

(2) Where a person is entitled to apply for a refund to which this section applies, the application for the refund shall—

(a) be made in a manner prescribed in the regulations and shall be accompanied by supporting information as the regulation may require; and

(b) not be made in case the application is made under section 84 or 85, more than three years after the end of the tax period to which the negative net amount relates; or

(c) not be made in case the application is made under section 86, more than three years after the overpayment was made.

(3) Where a person applies for a refund to which this section relates, the Commissioner General—
(a) may, subject to the proof of credibility of the
taxpayer, make a decision on the application on the
basis of the information provided without
undertaking an audit or investigation of the
applicant’s tax affairs; and

(b) shall, within ninety days of its receipt, make a
decision on the application and inform the
applicant of the decision by notice in writing
stating-
   (i) the amount of the refund allowed; and
   (ii) the period during which the refund shall be
       made.

(4) Where the Commissioner General is not satisfied
that the refund should be allowed, or is satisfied that the
amount refundable is less than the amount requested he shall
give-

   (a) the reasons for the decision;
   (b) the applicant’s rights to objection and appeal
       against the decision; and
   (c) the time, place, and manner of filing a notice of
       objection.

(5) The Commissioner General shall refund if he is
satisfied that-
   (a) the person is entitled to a refund of the amount
       requested; or
   (b) a lower amount represents the person’s actual
       entitlement to a refund.

(6) The Commissioner General shall not refund the
person if he satisfy that such person is not entitled to a
refund.

(7) Where the Commissioner General allows a refund
to which this section relates-
   (a) the refund shall not be paid unless the applicant
       has filed all value added tax returns which is
       required to filed; and
   (b) the Commissioner General may apply the refund
       first in reduction of any outstanding liability of the
       person for taxes payable under this Act or under
another tax law, including any interest, penalties, or fines payable under this Act or under that tax law.

(8) If the amount remaining after applying subsection (7)(c), the Commissioner General shall not refund the amount instead it shall require the taxable person to take the refund as a decreasing adjustment in a tax period prescribed by the Commissioner General.

(9) Where the Commissioner General allows a refund under this section, the taxable person may, with the agreement of the Commissioner General, take the refund as a decreasing adjustment in a tax period agreed with the Commissioner General.

88.- (1) The Commissioner General may refund part or all of the input tax incurred on an acquisition or import by-

(a) a public international organisation, an non-profit organisation, foreign government, or other person prescribed by regulations, to the extent that the person is entitled to exemption from value added tax under an international assistance agreement;

(b) a person to the extent that such person is entitled to exemption for value added tax under the Vienna Convention on Diplomatic Relations or under any other international treaty or convention having force of law in United Republic, or under recognised principles of international law; or

(c) a diplomatic or consular mission of a foreign country established in Mainland Tanzania, relating to transactions concluded for the official purposes of such mission.

(2) A claim for a refund under subsection (1) shall be made in the form and manner prescribed in the regulations, and shall be accompanied by supporting documentation as the regulations may require.
(3) The Commissioner General shall within one tax period after the date on which an application for a refund is made under this section-
(a) make a decision in relation to the application and give the applicant notice of the decision, stating the amount refundable and any difference between that amount and the amount for which a refund is requested; and
(b) pay the amount refundable to the applicant.

PART VI
DOCUMENTS AND RECORDS

89.- (1) A registered person who makes a taxable supply shall, no later than the day on which value added tax becomes payable on the supply under section 15, issue a serially numbered true and correct fiscalised tax invoice for the supply, which shall-
(a) be issued in the form and manner prescribed by the Minister; and
(b) include the following information-
(i) the date on which it is issued;
(ii) the name, Taxpayer Identification Number and Value Added Tax Registration Number of the supplier;
(iii) the description, quantity, and other relevant specifications of the things supplied;
(iv) the total consideration payable for the supply and the amount of value added tax included in that consideration;
(v) if the value of the supply exceeds de minimus amount, the name, address, Taxpayer Identification Number and value added tax registration number of the customer; and
(vi) any other additional information as may be prescribed in the regulations.
(2) A tax invoice which does not comply with the requirement under subsection (1)(b)(v) shall be valid but shall not be used to support an input tax credit claim.

(3) The Minister may make regulations prescribing special tax invoice requirements for all or particular kinds of supplier or supply, including regulations requiring invoices to be created using certified machines.

(4) One original tax invoice shall be issued for each taxable supply, and a person who has issued the original tax invoice may, if the customer is a registered person, provide a copy marked as such to a customer who claims to have lost it.

90.- (1) An adjustment note which is required to be issued by a supplier under section 74 shall-

(a) be issued in the form and manner prescribed in the regulations; and

(b) include the following information-

(i) the date on which it is issued;

(ii) the name, Taxpayer’s Identification Number and Value Added Tax Registration Number of the supplier;

(iii) the nature of the adjustment event and the supply to which it relates;

(iv) the effect on the amount of value added tax payable on the supply;

(v) if the effect on the value added tax payable on the supply exceeds, *de minimis* amount or the name, Taxpayer’s Identification Number and Value Added Tax Registration number of the customer; and

(vi) any other additional information as prescribe in the regulations.

(2) An adjustment note shall not be invalid merely for not complying with the requirement of subsection (1)(b)(v), but cannot be used to support a claim for a decreasing adjustment.
(3) The Minister may make regulations prescribing special adjustment note requirements for all, or for particular kinds, of supplier or supply, including but not limited to regulations requiring adjustment notes be created using certified machines.

(4) An amended tax invoice may be an adjustment note if it complies with the requirements prescribed by the regulations.

(5) One original adjustment note shall be issued for each adjustment event in relation to a supply, and the person who issued the original may, if the customer is a registered person, provide a copy marked as such to a customer who claims to have lost it.

91.- (1) Where a taxable supply is made by an agent or to an agent on behalf of a principal and both the agent and principal are registered persons, any documentation required to be issued by the principal, including tax documentation, may be issued by the agent or to an agent in the name, address, Taxpayer Identification Number and value added tax registration number of the principal.

(2) Where a taxable supply is made to an agent acting on behalf of a principal and both the agent and the principal are registered, any documentation required to be issued to the principal, including a fiscalised tax invoice or adjustment note, may be issued to the agent and shall be in the name, address, Taxpayer Identification Number and value added tax registration number of the principal.

92.- (1) A taxable person shall keep record of all accounts, documents, returns, and other records that are required to be issued or given under this Act, or such other tax law, including-

(a) tax invoices and adjustment notes issued and received by the person;

(b) customs documentation relating to imports and exports of goods by the person;
(c) records relating to supplies of imported services to the person, whether or not those supplies were taxable supplies;
(d) a value added account that records, for each tax period, all the output tax payable by the person in that period, or the input tax credit the person is allowed in that period, and all the increasing and decreasing adjustments that the person is required or entitled to make in that period; and
(e) records showing the deposit of amounts paid to the Commissioner General under this Act.

(2) The records referred to under subsection (1) shall be maintained-
(a) for at least five years from the end of the tax period to which they relate; or
(b) until a later date on which the final decision is made in any audit, recovery proceedings, dispute, prosecution, or other proceedings under this Act relating to that tax period.

PART VII
ADMINISTRATION

93.- (1) The following decisions shall be tax decisions made or deemed to have been made under this Act-
(a) a decision to register a person for value added tax;
(b) a decision to cancel a person’s registration for value added tax;
(c) a decision not to pay a refund or not to allow a decreasing adjustment;
(d) the issue of an assessment, including a decision to make an assessment of an administrative penalty, and decision as to the amount of the penalty;
(e) a decision in response to a request for permission to file a value added tax return late;
(f) a decision in response to a request for an extension of time to pay an amount payable under this Act, to require payment sooner than requested, or to require the applicant to comply with other payment arrangements;

(g) a decision to declare a person to be a representative of a taxable person for the purposes of this Act;

(h) a decision not to remit all or part of an amount of interest payable in respect of another amount payable under this Act;

(i) a decision not to remit all or part of a penalty imposed under or in respect of this Act; and

(j) any other decision made under this Act.

(2) A decision which is not under subsection (2) shall be reviewed where it is provided under this Act or of any other written law dealing with the tax payable.

94. Where-

(a) a partnership or other association of persons is dissolved or otherwise ceases to exist as a result of the retirement or withdrawal of one or more, of its partners or members, or of the admission of a new partner or member;

(b) a new partnership or association, comes into existence consisting of the remaining members, or of the existing members and one or more new members, ; and

(c) the new partnership or association continues to carry on the economic activity that was carried on by the dissolved partnership or association,

the dissolved partnership or association and the new partnership or association shall, for the purposes of this Act, be deemed to be one and the same, unless the Commissioner General, otherwise directs.
95.- (1) Where, after the death of a taxable person or the sequestration of a taxable person’s estate—
(a) an economic activity previously carried on by the taxable person is carried on by or on behalf of the executor or trustee of the person’s estate; or
(b) anything is done in connection with the termination of the economic activity,
the estate of the taxable person, as represented by the executor or trustee, shall, for the purposes of this Act, be deemed to be the taxable person in respect of the economic activity.

(2) Where a mortgagee takes possession of land or other property previously mortgaged by a mortgagor who is a taxable person and, while in possession of the land or property, the mortgagee carries on the economic activity previously carried on by the mortgagor in relation to the land or other property, the mortgagee shall, to the extent of and for the duration that it carries on that economic activity, be deemed to be the mortgagor.

96.- (1) This section has effect for the purposes of income tax.

(2) For the purposes of income tax, any value added tax payable for a supply shall be treated as if it were not part of the consideration received by the supplier for the supply.

(3) Where the amount of value added tax payable on the supply is later adjusted, the amount taken into account for income tax shall be correspondingly adjusted.

(4) Input tax incurred by a person shall be included in calculating the amount of an expense or outgoing, whether of an income or capital nature, to the extent that the person was not allowed an input tax credit for that input tax.

(5) Where the amount of input tax for which a credit was allowed is later adjusted, the amount taken into account for income tax shall be correspondingly adjusted.
PART VIII
GENERAL PROVISIONS

97.- (1) The Minister may make regulations prescribing for any matter necessary or convenient in order to carry out or give effect to the provisions of this Act.

(2) Without prejudice to the generality of subsection (1), the Minister may make regulations-
(a) requiring persons or classes of person to provide information required, whether on an isolated or periodic basis;
(b) providing for application of special schemes for payment and recovery of value added tax from particular persons or classes of person;
(c) prescribing for adjustments to be made when a taxable person applies for property for private use and for taxable activity, and the extent to which the property changes significantly;
(d) prescribing methods for suppliers of financial services to calculate the proportion of input tax that is reasonably attributable to the making of taxable supplies;
(e) prescribing methods for taxable persons to calculate the extent to which an amount of input tax may be credited; and
(f) prescribing for the manner value added tax shall be maintained.

(3) Without prejudice to the provisions of subsection (1), the regulations shall not have the effect of-
(a) making a supply or import exempt or zero-rated; or
(b) making a person or class of persons exempt from the payment of a tax imposed under this Act.

98.- (1) The Value Added Tax Act, is hereby repealed.

(2) Not withstanding subsection (1), regulations, rules, orders or notices made under the Value Added Tax Act, and
in force shall continue to be in force until they are revoked, amended or cancelled by regulations, rules, orders or notices made under this Act.

**99.-(1)** Notwithstanding section 98 blank forms and other documents used in relation to the repealed Value Added Tax Act, may continue to be used under this Act, and all references in those forms and documents to provisions of and expressions appropriate to the repealed Value Added Tax Act, are taken to refer to the corresponding provisions and expressions of this Act.

(2) Every person who, in any one of the twelve months prior to the commencement day, filed a return under the repealed Value Added Tax Act shall be treated as a registered person for the purposes of this Act.

(3) The Commissioner General shall, within three months from the date of commencement of this Act, serve notice on every person who becomes a registered person confirming the registration of that person and informing him his option to cancel his registration if he is not required to be registered for value added tax.

(4) A person who is required to be registered for value added tax and is not automatically registered shall-

(a) apply for registration within sixty days from the commencement day of this Act; and, prior to becoming registered, shall comply with this Act as if that person was in fact a registered person; and

(b) not be liable to pay any penalty, fine, or to imprisonment.

(5) Input tax incurred under the repealed Value Added Tax Act for-

(a) a person who was entitled to input tax for all or part of the value added tax charged on an import or acquisition by that person; and
(b) the input tax credit would have been allowed in a tax period ending after the date of commencement of this Act, shall be allowed under this Act as decreasing adjustment against the person.

(6) The decreasing adjustment referred to under subsection (5) may be claimed once for the first six tax periods ending after the date of commencement of this Act.

(7) The person shall notify the Commissioner General, in the form and manner prescribed, of the amount that is to be claimed, the tax period in which it is to be claimed, and such other information as the regulations may prescribe and the Commissioner General may disallow all or part of the amount if the Commissioner General is not satisfied that the person incurred the value added tax and is entitled to the decreasing adjustment.

(8) The imposition of tax under the repealed law, shall be deemed to be imposed on a taxable supply and shall become payable on the date of commencement of this Act, if-

(a) the supply is, or will be, made after the commencement of this Act;
(b) before that day an invoice for the supply was issued or a payment for the supply was made, or both; and
(c) value added tax was not paid on the supply under the repealed Act.

(9) Subsection (8) shall apply separately to each part of a progressive or periodic supply that is treated as a separate supply.
Value Added Tax

Supplies and imports exempt from value added tax

Part I

Each of the following is an exempt supply for the purposes of this Act.

1. A supply of Agriculture implements.

<table>
<thead>
<tr>
<th>No</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tractors for agricultural use</td>
<td>8701.90.00</td>
</tr>
<tr>
<td>2</td>
<td>Ploughs, harrows, scarifiers, cultivations, weeders and hoes</td>
<td>8432.10.00</td>
</tr>
<tr>
<td>3</td>
<td>Disc harrows,</td>
<td>8432.21.00</td>
</tr>
<tr>
<td>4</td>
<td>Harrows,</td>
<td>8432.29.00</td>
</tr>
<tr>
<td>5</td>
<td>Seeders, planters and transplanters</td>
<td>843230.00</td>
</tr>
<tr>
<td>6</td>
<td>Combine harvesters</td>
<td>843351.00</td>
</tr>
<tr>
<td>7</td>
<td>Manure spreaders and fertilizer distributors</td>
<td>843240.00</td>
</tr>
<tr>
<td>8</td>
<td>Liquid sprayers for agriculture</td>
<td>8424.81.00</td>
</tr>
<tr>
<td>9</td>
<td>Powder sprayers for agriculture</td>
<td>8424.81.00</td>
</tr>
<tr>
<td>10</td>
<td>Spades</td>
<td>8201.10.00</td>
</tr>
<tr>
<td>11</td>
<td>Shovels</td>
<td>8201.10.00</td>
</tr>
<tr>
<td>12</td>
<td>Mattocks</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>13</td>
<td>Picks</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>14</td>
<td>Hoes,</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>15</td>
<td>Forks</td>
<td>8201.90.00</td>
</tr>
<tr>
<td>16</td>
<td>Rakes</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>17</td>
<td>Axes</td>
<td>8201.40.00</td>
</tr>
<tr>
<td>18</td>
<td>Tractor trailers</td>
<td>8716.10.10</td>
</tr>
<tr>
<td>19</td>
<td>New Pneumatic Tyres of a kind used in agricultural and forest vehicles</td>
<td>4011.61.00</td>
</tr>
</tbody>
</table>

2. A supply of agriculture inputs

<table>
<thead>
<tr>
<th>No</th>
<th>Item</th>
<th>HS code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fertilizers</td>
<td>Chapter 31</td>
</tr>
<tr>
<td>2</td>
<td>Pesticides</td>
<td>3808.99.10 or 3808.99.90</td>
</tr>
<tr>
<td>3</td>
<td>Insecticides</td>
<td>3808.91.11 to 3808.91.99</td>
</tr>
<tr>
<td>4</td>
<td>Fungicides</td>
<td>3808.92.10 or 3808.99.90</td>
</tr>
<tr>
<td>5</td>
<td>Rodenticides</td>
<td>3808.92.10 or 3808.99.90</td>
</tr>
<tr>
<td>6</td>
<td>Herbicides</td>
<td>3808.93.10 to 3808.92.90</td>
</tr>
<tr>
<td>7</td>
<td>Ant sprouting products</td>
<td>3808.93.10 or 3808.93.90</td>
</tr>
<tr>
<td>8</td>
<td>Plant growth regulators</td>
<td>3808.93.10 or 3808.93.90</td>
</tr>
</tbody>
</table>
**Value Added Tax**

3. A supply of livestock basic agricultural products and food for human consumption:

<table>
<thead>
<tr>
<th>No</th>
<th>Food item</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Live cattle</td>
<td>0102.21.00</td>
</tr>
<tr>
<td>2.</td>
<td>Live swine</td>
<td>0103.10.00</td>
</tr>
<tr>
<td>3.</td>
<td>Live sheep</td>
<td>0104.10.10</td>
</tr>
<tr>
<td>4.</td>
<td>Live goats</td>
<td>0104.20.10</td>
</tr>
<tr>
<td>5.</td>
<td>Live poultry</td>
<td>0105.11.10</td>
</tr>
<tr>
<td>6.</td>
<td>Unprocessed edible meat</td>
<td>0206.10.00</td>
</tr>
<tr>
<td>7.</td>
<td>Unprocessed edible offal of cattle</td>
<td>0206.10.00</td>
</tr>
<tr>
<td>8.</td>
<td>Unprocessed edible meat of swine</td>
<td>0206.30.00</td>
</tr>
<tr>
<td>9.</td>
<td>Unprocessed edible meat of sheep</td>
<td>0206.29.00</td>
</tr>
<tr>
<td>10.</td>
<td>Unprocessed edible meat of goat</td>
<td>0206.29.00</td>
</tr>
<tr>
<td>11.</td>
<td>Unprocessed edible poultry</td>
<td>0207.11.00</td>
</tr>
<tr>
<td>12.</td>
<td>Unprocessed edible eggs</td>
<td>0407.29.00</td>
</tr>
<tr>
<td>13.</td>
<td>Unprocessed cow milk</td>
<td>04.01</td>
</tr>
<tr>
<td>14.</td>
<td>Unprocessed goat milk</td>
<td>04.01</td>
</tr>
<tr>
<td>15.</td>
<td>Unprocessed fish</td>
<td>03.02</td>
</tr>
<tr>
<td>16.</td>
<td>Unprocessed edible vegetables</td>
<td>07.09</td>
</tr>
<tr>
<td>17.</td>
<td>Unprocessed fruits</td>
<td>08.10</td>
</tr>
<tr>
<td>18.</td>
<td>Unprocessed nuts</td>
<td>08.02</td>
</tr>
<tr>
<td>19.</td>
<td>Unprocessed bulbs</td>
<td>0601.10.00</td>
</tr>
<tr>
<td>20.</td>
<td>Unprocessed tubers</td>
<td>0601.20.00</td>
</tr>
<tr>
<td>21.</td>
<td>Unprocessed maize</td>
<td>1001.99.10</td>
</tr>
<tr>
<td>22.</td>
<td>Unprocessed wheat</td>
<td>1001.99.90</td>
</tr>
<tr>
<td>23.</td>
<td>Unprocessed cereals</td>
<td>11.04</td>
</tr>
<tr>
<td>24.</td>
<td>Unprocessed meal flour</td>
<td>11.05</td>
</tr>
<tr>
<td>25.</td>
<td>Unprocessed tobacco</td>
<td>2401.</td>
</tr>
<tr>
<td>26.</td>
<td>Unprocessed Cashew nuts</td>
<td>0801.22.00</td>
</tr>
<tr>
<td>27.</td>
<td>Unprocessed coffee</td>
<td>09.01</td>
</tr>
<tr>
<td>28.</td>
<td>Unprocessed tea</td>
<td>09.02</td>
</tr>
<tr>
<td>29.</td>
<td>Unprocessed pyrethrum</td>
<td>1211.90</td>
</tr>
<tr>
<td>30.</td>
<td>Unprocessed cotton</td>
<td>1207.21.00</td>
</tr>
<tr>
<td>31.</td>
<td>Unprocessed sisal</td>
<td>0604.90.00</td>
</tr>
<tr>
<td>32.</td>
<td>Unprocessed sugarcane</td>
<td>1212.93.00</td>
</tr>
<tr>
<td>33.</td>
<td>Seeds and plants thereof</td>
<td>12.09</td>
</tr>
</tbody>
</table>
### Value Added Tax

4. A supply of fisheries implements

<table>
<thead>
<tr>
<th>No.</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Floats for fishing nets</td>
<td>7020.00.10</td>
</tr>
<tr>
<td>2.</td>
<td>Fishing nets</td>
<td>5608.11.00</td>
</tr>
<tr>
<td>3.</td>
<td>Fishing vessels, factory ships and other vessels for processing or</td>
<td>8902.00.00</td>
</tr>
<tr>
<td></td>
<td>preserving fishery products</td>
<td></td>
</tr>
</tbody>
</table>

5. A supply for bee-keeping implements

<table>
<thead>
<tr>
<th>No.</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bee hive</td>
<td>Any Description</td>
</tr>
<tr>
<td>2.</td>
<td>Protective bee keeping jacket veil</td>
<td>611340.00</td>
</tr>
<tr>
<td>3.</td>
<td>Mask</td>
<td>6307.90</td>
</tr>
<tr>
<td>4.</td>
<td>Honey strainer</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Bee hive smoker</td>
<td>8424.89</td>
</tr>
</tbody>
</table>

6. A supply of the following medicine or pharmaceuticals products, not including food supplements or vitamins

<table>
<thead>
<tr>
<th>No.</th>
<th>Medicine or Pharmaceuticals Products</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Antibiotics</td>
<td>29.41</td>
</tr>
<tr>
<td>2.</td>
<td>Extracts of glands or other organs or of their</td>
<td>3001.20</td>
</tr>
<tr>
<td></td>
<td>secretions</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Heparin and its salts, and other human or</td>
<td>3001.90</td>
</tr>
<tr>
<td></td>
<td>animal substances prepared for therapeutic or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>prophylactic uses, not elsewhere specified or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>included</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Antisera, other blood fractions and</td>
<td>3002.10</td>
</tr>
<tr>
<td></td>
<td>immunological products, whether or not</td>
<td></td>
</tr>
<tr>
<td></td>
<td>modified or obtained by means of biotechnological</td>
<td></td>
</tr>
<tr>
<td></td>
<td>processes</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Vaccines for human medicine</td>
<td>3002.20</td>
</tr>
<tr>
<td>6.</td>
<td>Vaccines for veterinary medicine</td>
<td>3002.30</td>
</tr>
<tr>
<td>7.</td>
<td>Medicaments containing other antibiotics not</td>
<td>3003.20</td>
</tr>
<tr>
<td></td>
<td>put up in measured doses or in forms or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>packing’s for retail sale</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Medicaments containing insulin, not put up</td>
<td>3003.31</td>
</tr>
<tr>
<td></td>
<td>in measured doses or in forms or packing’s for</td>
<td></td>
</tr>
<tr>
<td></td>
<td>retail sale</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Medicaments</td>
<td>30.04</td>
</tr>
<tr>
<td>10.</td>
<td>Wadding, gauze, bandages and similar articles</td>
<td>30.05</td>
</tr>
<tr>
<td>11.</td>
<td>Pharmaceutical goods</td>
<td>30.06</td>
</tr>
</tbody>
</table>
7. A supply of the following medical equipment or appliances

<table>
<thead>
<tr>
<th>No.</th>
<th>Medical Equipment or appliances</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Instrument and appliances used in medical, surgical, dental or veterinary science, including</td>
<td>90.18</td>
</tr>
<tr>
<td></td>
<td>scintigraphic apparatus, other electro-medical apparatus and sight testing instruments</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Medical Equipment</td>
<td>90.22</td>
</tr>
<tr>
<td>3.</td>
<td>Dentist chairs and parts thereof</td>
<td>9402.10.10</td>
</tr>
<tr>
<td>4.</td>
<td>Operating tables, examination tables and hospital beds with mechanical fittings</td>
<td>9402.90.10</td>
</tr>
</tbody>
</table>

8. Articles designed for people with special needs

<table>
<thead>
<tr>
<th>No.</th>
<th>Articles</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Orthopaedic appliances, including crutches, surgical belts and trusses, splints and other</td>
<td>90.21</td>
</tr>
<tr>
<td></td>
<td>fracture appliances, artificial parts of the body, hearing aids and other appliances which</td>
<td></td>
</tr>
<tr>
<td></td>
<td>are worn or carried, or implanted in the body, to compensate for a defect or disability</td>
<td></td>
</tr>
<tr>
<td></td>
<td>excluding other items under HSC 9021.90.00</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Walking sticks</td>
<td>6602.00.00</td>
</tr>
<tr>
<td>3.</td>
<td>Spectacle for correcting vision</td>
<td>9004.90.10</td>
</tr>
<tr>
<td>4.</td>
<td>Contact lenses</td>
<td>9001.30.00</td>
</tr>
<tr>
<td>5.</td>
<td>Spectacle lenses of glass</td>
<td>9001.40.00</td>
</tr>
<tr>
<td>6.</td>
<td>Spectacle lenses of other materials</td>
<td>9001.50.00</td>
</tr>
<tr>
<td>7.</td>
<td>Sunscreen and sun tan preparation used by albino</td>
<td>33.04</td>
</tr>
<tr>
<td>8.</td>
<td>Braille</td>
<td>8469.00.007</td>
</tr>
<tr>
<td>9.</td>
<td>Mechanically propelled tricycle for carriage of disabled persons</td>
<td>8713.1.00</td>
</tr>
</tbody>
</table>

9. Health care

1. A supply of medical, dental, nursing, convalescent, rehabilitation, midwifery, paramedical, optical, or other similar services where the services are provided:

   (a) by or in an institution approved for the provision of those services by the Government; and

   (b) by, or under the supervision and control of, a person who is registered as being qualified to perform that service under Tanzania laws, or whose qualifications to perform the services are recognised in Tanzania.

2. A supply of services in a nursing home or residential care facility for children, or for aged, indigent, infirm, or disabled persons who need permanent care, if the facility is approved for the provision of those services by an appropriate Government Institution.
### Value Added Tax

#### 10. Immovable property

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>A sale of vacant land.</td>
</tr>
<tr>
<td>2.</td>
<td>A lease, licence, hire or other form of supply, to the extent that it is a supply of the right to occupy and reside in residential premises.</td>
</tr>
</tbody>
</table>
| 3. | A sale of immovable property, to the extent that the property relates to residential premises, not including:  
  
  (a) the first sale of newly constructed residential premises; or  
  
  (b) a subsequent sale if the premises have been occupied as a residence for less than two (2) years. |
| 4. | A supply of goods or services by a flat, unit, or apartment owner’s association to a member of the association, if:  
  
  (a) the flat, unit, or apartment that is owned by the member, or a property to which a member is entitled to occupy as a consequence of its membership, is residential premises; and  
  
  (b) the goods or services are on supplied to members at cost. |

#### 11. Education

A supply of services consisting of tuition or instruction for students provided by an institution approved by the Minister responsible for education, being:  

(a) a pre-primary, primary, or secondary school;  
(b) a technical college, community college, or university;  
(c) an educational institution established for the promotion of adult education, vocational training, improved literacy, or technical education;  
(d) an institution established for the education or training of physically or mentally handicapped persons; or  
(e) an institution established for the training of sportspersons.

#### 12.  

#### 13. Intermediary services

A supply of financial services, except to the extent that a specific fee is charged for the service.
14. Public and non-profit organisation

A supply made in the course of a non-commercial activity carried on by a non-profit organisation.

15. The supply of petroleum products

<table>
<thead>
<tr>
<th>No</th>
<th>Petroleum product</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aviation spirit</td>
<td>2710.12.30,</td>
</tr>
<tr>
<td>2</td>
<td>Spirit type jet fuel</td>
<td>2710.12.40</td>
</tr>
<tr>
<td>3</td>
<td>Kerosene type jet fuel (Jet A-1)</td>
<td>2710.19.21</td>
</tr>
<tr>
<td>4</td>
<td>Petrol (MSP and MSR)</td>
<td>2710.12.20</td>
</tr>
<tr>
<td>5</td>
<td>Diesel (GO),</td>
<td>2710.19.31</td>
</tr>
<tr>
<td>6</td>
<td>Kerosene (IK)</td>
<td>2710.19.22</td>
</tr>
<tr>
<td>7</td>
<td>Bitumen</td>
<td>27.14</td>
</tr>
<tr>
<td>8</td>
<td>Liquified petroleum gas (LPG)</td>
<td>2711.11.00</td>
</tr>
</tbody>
</table>

15. Supply of water except, bottled or canned water or similarly presented water.

16. The transportation of person, by any means of conveyance other than air charters, taxi cabs, rental cars, boats or boat charters.

17. Supplies of arms and ammunitions, parts and accessories thereof, to the armed forces of Chapter 93
## Value Added Tax

### Part II

Imports exempt from value added tax

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>An import of baggage or personal effects exempt from customs duties under the Fifth Schedule of the East African Customs Management Act, 2004.</td>
</tr>
<tr>
<td>2.</td>
<td>An import of goods given, otherwise than for the purposes of sale, as an unconditional gift to the State</td>
</tr>
<tr>
<td>3.</td>
<td>An import of goods (including containers), if the goods have been exported and then returned to Tanzania by any person without being subjected to any process of manufacture or adaptation and without a permanent change of ownership, but not if at the time when the goods were exported, they were the subject of a supply that was zero-rated under this Act or under repealed Value Added Tax Act, Cap. 148.</td>
</tr>
<tr>
<td>4.</td>
<td>An import of goods shipped or conveyed to United Republic for transhipment or conveyance to any other country.</td>
</tr>
<tr>
<td>5.</td>
<td>An import of goods made available free of charge by a foreign government or an international institution with a view to assisting the economic development United Republic.</td>
</tr>
<tr>
<td>6.</td>
<td>An import of food, clothing and shoes donated to an approved non-profit organisation for free distribution to orphanage or special schools for children with special needs in Mainland Tanzania.</td>
</tr>
<tr>
<td>7.</td>
<td>If-</td>
</tr>
<tr>
<td></td>
<td>(i) import of goods by non-profit organisation for the provision of emergency and disaster relief.</td>
</tr>
<tr>
<td></td>
<td>(ii) if imports referred to in (i) are capital goods, the goods shall be handed over to the National Disaster Committee upon overton, completion or diminishing of the disaster.</td>
</tr>
<tr>
<td>8.</td>
<td>An import of goods by the religious organisation for the provision of health, education, water religions services in circumstances that, if-</td>
</tr>
<tr>
<td></td>
<td>(a) the services are supplied without fee, charge or any other consideration be it in a form of fees; or</td>
</tr>
<tr>
<td></td>
<td>(b) the services are supplied on payment of any consideration, the fees or charges does not exceed fifty percent of the market value.</td>
</tr>
<tr>
<td>9.</td>
<td>An import of goods that is exempt under an agreement entered into between the Government of the United Republic and another government or an international agency.</td>
</tr>
<tr>
<td>10.</td>
<td>An import of goods by a registered and licensed explorer or prospector for the exclusive use in oil or gas exploration or prospection activities, to the extent those goods are eligible for relief from customs duties under the East African Customs Management Act, 2004.</td>
</tr>
</tbody>
</table>
Value Added Tax

OBJECTS AND REASONS

This Bill makes elite proposals for legislative rules for regulating the imposition and collection of the value added tax in place of the current Value Added Tax Act, Cap. 148. The Bill seeks to set conditions for imposition of value added tax, to provide the manner of determining the value added tax and to specify persons or category of persons who are liable to pay value added tax. Exempt supplies and imports on value added tax as listed in the Schedule to the Bill, includes supply of agricultural implements, agricultural inputs, basic agricultural products and food for human consumption, medicine or pharmaceutical products, articles designed for blind or disabled persons health care, immovable properly, education, intermediary services, non-profit organisation and petroleum products. The Schedule also lists down imports which are exempt from value added tax.

As compared to the current law, the Bill seeks to broaden the tax base by introducing value added tax on gaming activities, insurance other than life insurance, in-kind employees benefits, partial sale of economic activity as going concern electronic services such as website, soft-wares, access to data base, television broadcasting, music and sporting events. The Bill also proposes to introduce destination principal through which only exports will be zero-rated. This will help fill the void that has been the main cause for erosion of tax base. In the same vein, the Bill seeks to do away with powers of the Minister to grant exemptions on payment of value added tax.

Over all, the Bill introduces a much more of refined and simplified administration and management of value added tax by
Value Added Tax

reckoning administrative principles stipulated under the Tax Administration Act, 2014.

For better flow and for ease of reference, the Bill is divided into VIII Parts. Part I names the proposed law as the Value Added Tax Act, 2014 and confers on the Minister powers to appoint the date of commencement. It also gives direction on how certain terms would be interpreted and construed under the new Value Added Tax Act, 2014.

Part II makes substantive rules, for imposition of value added tax on taxable supplies, persons liable to pay such tax and the rate of tax. It also provides for the manner of establishing the value of any supply which will be the subject of value added tax. It is proposed to remove powers of the Minister to grant tax exemption. This, like other measures is intended to bring about predictability in revenue yield and to maintain stable tax base. Tax exemptions are granted under the law to covers basic necessities such as food, health education residential houses and agriculture. Deferral payment of tax on imported capital goods is intended to speed up refund processing, address traders’ cash flow concerns, reduce costs of compliance, shield refund system from abuse and reduce costs of tax administration.

Part II also introduces new sources of value added tax and provides for a simplified way of taxing prepaid telecommunications services. Accordingly, agents and intermediaries will be treated as final consumers of the services. This will help to avoid revenue leakage thereby enhancing tax base.

Part III provides for procedures and conditions for registration of taxable persons, and imposes obligations to taxable person to quote and display prices of supplies inclusive of tax and state the value added tax amount payable on such supplies so as to bring transparency in pricing. It is proposed to make it compulsory for tax
purpose of supplying publication of taxable person in order to make them known to the general public. This is intended to prevent collection of tax by non taxable persons and eventual revenue leakages. It is also proposed that persons licenced, permitted or registered under the law for the purpose of supplying professional services such as advocates, engineers, auditors, etc, to be registered for value added tax. Likewise, licenced government institutions which supply taxable supplies shall be registered so that they could collect value added tax on supplies they make.

Part IV provides for a place of taxation of taxable supplies. It is proposed that supplies made in Mainland Tanzania are taxable at a standard rate and all exports are zero so as to adhere to the international best practice of destination principal which prevents double taxation. The supply of telecommunication services by a service provider to a service provider will be zero-rated, and all local supplies will be taxable at a standard rate in order to prevent interference with the supply chain and enhance revenue base.

Electronic services delivered to persons in Mainland Tanzania such as websites, software, access to database, music, sports, television broadcasting will be taxable so with a view widen tax base.

Part V imposes statutory obligation to file value added tax returns by both taxable and non taxable persons. There are also provisions which gives room for making correction of errors in order to ensure that taxable persons pay the correct amount of tax. For the purposes of simplifying tax administration and for making speedy tax refunds, the Bill makes proposals relating to calculation of net value added tax amount payable and determination of input tax credit or partial input tax credit allowable for value added tax. Other matters relates post supply adjustment events that would lead to adjustments in the value added tax account maintained by taxable persons who hold adjustment notes issued by suppliers. The
Value Added Tax

proposals are intended enable taxable persons to claim value added tax on returned or destroyed goods and bad debts.

Part VI provides for statutory obligation to issue tax invoices, credit notes and requirement to keep records on supplies made for proper value added tax accounting.

Parts VII and VIII provides for administrative matters and issues of general nature respectively.

Part VII lists downs different kinds of decisions that can be made by tax authorities. Continuity of partnerships or unincorporated associations would be implied unless the Commissioner General determines otherwise. With regards to death or insolvency of taxable person, the estate of a taxable person as represented by the executor or trustee shall be deemed to be taxable person in respect of economic activity carried on by the deceased. Likewise the mortgagee shall, to the extent of, and for the duration that it carries on the economic activity, be deemed to be the mortgager.

Part VIII contains provisions which seek to vest in the Minister powers to make regulations prescribing for any matter necessary or convenient for an orderly carrying out of the purpose of the new Value Added Tax Act, 2014. And consequent upon the enactment of the new Value Added Tax Act, 2014, it is proposed that the current Value Added Tax Act, Cap. 148 be repealed. Transitional arrangements are stipulated under Clause 99 in a more detailed way.

Last is the Schedule containing, under Part I, supplies and imports that are exempt from value added tax Under Part II, the Schedule lists down imports which are exempt from value added tax.

Dar es Salaam, 2nd May, 2014

SAADA M. SALUM,
Minister for Finance
Value Added Tax

SHERIA YA KODI YA ONGEZESCO LA THAMANI YA MWAKA 2014

MPANGILIO WA SEHEMU

SEHEMU YA KWANZA
MASHARTI YA AWALI

1. Jina na tarehe ya kuanza kutumika.
2. Tafsiri.

SEHEMU YA PILI
UTOZAJI WA KODI YA ONGEZESCO LA THAMANI
(a) Utoaji Kodi na Msamaha

3. Utozaji wa kodi ya ongezeko la thamani.
4. Mtu kuwajibika kulipa kodi ya ongezeko la thamani.
5. Kiwango cha kodi ya ongezeko la thamani na kiasi kinachotakiwa kulipwa.
6. Misamaha na viwango vitakavyo ainishwa na sheria.
7. Mikataba ya Kimataifa.

(b) Kodi ya Ongezeko la Thamani kwa HudumaZinazoingizwa Nchini

8. Malipo na ukusanyaji wa kodi ya ongezeko la thamani kuhusiana na huduma zilizoingizwa nchini Sheria.
9. Thamani ya huduma zinazoingiwa.

10. Thamani ya kurudisha bidhaa.
11. Kuahirishwa kwa malipo ya kodi ya ongezeko la thamani kwa bidhaa za mtaji zinazo ingizwa nchini.

(c) Kodiya Ongezeko la Thamani kwa Utolewaji wa Huduma

12. Mambo ya kuizingatiwa na makundi huduma.
15. Wakati kodi ya ongezeko la thamani inapolipwa.
16. Masharti yakipekee kuhuisiana na uendelezaji wa kawaida kwa mauzo na kwa kutumia mashine ya uuzaji.
17. Thamani ya huduma zinazotozwa kodi.
18. Masharti ya kipekee kuhuisiana na huduma kwa watu wanaohusiana.
20. Uuzaji wa shughuli ya kiuchumi.
Value Added Tax

22. Kurudishwa kwa haki, uamuzi wa hiari na vocha.
23. Mikopo ya kodi kuhusiana na haki, uamuzi wa hiari na vocha.
24. Malipo ya awali kwa huduma za mawasiliano ya simu.
25. Huduma za michezo ya bahati nasibu.
26. Watu wa kati kuhusiana na huduma za michezo ya bahati nasibu.
27. Mafao ya mwajiriwa yanayofanywa kwa aina tofauti mbali na malipo kwa njia ya pesa.
28. Miamala iliyoofutwa.
29. Mauzo ya mali wa mdai wa.

SEHEMU YA TATU
USAJILI

30. Hitaji la kusajiliwa.
31. Watu wengine wanaotakiwa kusajiliwa.
32. Muda wa kuwasilisha maombi kwa ajili ya usajili.
33. Namna ya kufanya maombi.
34. Ushughulikiaji wa maombi.
35. Usajili wa lazima.
36. Athari ya kutokushughulikia maombi.
37. Namba ya Utambulisho ya Mlipakodi na namba ya usajili ya kodi ya ongezeko la thamani.
38. Usajili kuhusiana na mali isiyo hamishika.
39. Taarifa kwa mabadiliko.
40. Upangaji wa bei za muda.
41. Maombi kwa ajili ya kufutwa kwa usajili.
42. Uamuzi kuhusiana na maombi ya kufutwa kwa usajili.
43. Mamlaka ya kufuta usajili.
44. Mtu ambaye usajili wake umefutwa.
45. Orodha ya watu waliosajiliwa.

SEHEMU YA NNE
SEHEMU YA KULIPIA

(a) Huduma Zinazotolewa ndani ya Tanzania Bara

46. Usambazaji wa huduma.
47. Bidhaa ambazo zimeingia bandarini au zinazotolewa bandari.
49. Utoaji wa huduma zinazo husika moja kwa moja na ardhi.
50. Utoaji wa huduma muhimu.
Value Added Tax

51. Huduma zinazotolewa kwa mtu aliyesajiliwa.
52. Huduma za mawasiliano ya simu.
53. Huduma zinazotolewa kwa mtu ambaye hajasajiliwa ndani ya Tanzania Bara. Tanzania.
54. Huduma nyingine zinazotolewa kwa mtu ambaye hajasajiliwa ndani ya Tanzania Bara.
55. Mtoa huduma na mteja aliyesajiliwa.
56. Huduma endelevu au za muda.
   (b) Huduma za Usambazaji kwa ajili ya matumizi nje ya Jamhuri ya Muungano

57.Bidhaa zilizotozwa kodi ya ongezeko a thamani kwa kwango cha sifuri.
58. Utozaji wa Kodi ya ongezeko la thamani kwa bidhaa kwa kwango cha sifuri.
59. Bidhaa zilizokodishwa zinazotumika nje ya Jamhuri ya Muungano.
60. Bidhaa zinazotumika katika urekebu wa bidhaa zinazoingizwa nchini kwa muda mfupi.
61. Usambazaji wa bidhaa na huduma zinazotolewa kwa mdhamini asiye mkazi.
63. Huduma zinazotolewa kwa matumizi nje ya Jamhuri ya Muungano.
64. Huduma kuhusiana na uingizwaji wa bidhaa nchini kwa muda mfupi.
65. Haki miliki kwa ajili ya matumizi nje ya Jamhuri ya Muungano.
66. Upelekaji wa huduma ya mawasiliano
   (c) Masharti Maalum

67. Wawakilishi wa Kodi ya ongezeko la thamani kwa watu ambao si wakazi.
68. Huduma kutoka kwenye tawi la kigeni.

SEHEMU YA TANO
MALIPO NA MAREJESHO

(a) Marejesho na Malipo

69. Ritani za Kodi ya ongezeko la thamani.

   (b) Kiasi Halisi cha Kodi ya Ongezeko la Thamani cha Kulipwa

70. Ukokotoaji na malipo ya kiasi halisi.
Value Added Tax

(c) Mkopo wa Kodi ya Manunuzi

71. Mkopo kwa ajili ya kodi ya manunuzi.
72. Muda wa mikopo ya kodi ya manunuzi.
73. Sehemu ya malipo ya mkopo wa kodi ya manunuzi.

(c) Marekebisho Mengine

74. Huduma ya awali ya marekebisho kwa ajili ya shughuli ya marekebisho.
75. Ukomu kuhusiana na marekebisho.
76. Kipindi cha marekebisho.
77. Marekebisho ya awali kwa madeni yasiyolipika.
78. Maombi kwa ajili ya matumizi binafsi.
79. Marekebisho kwa huduma za bima.
80. Marekebisho baada ya kupokea malipo ya bima.
81. Marekebisho kwa makosa madogo madogo.
82. Marekebisho baada ya kusajiliwa.
83. Marekebisho kwa ufutwaji wa uasijili.

(d) Marejesho

84. Kupelekwa mbele kwa kiasi halisi kisichosanya.
85. Marejesho kwa kiasi ambacho hakiwezi kupelekwa mbele
86. Marejesho kwa malipo yaliyozidi.
87. Maombi ya marejesho.
88. Marejesho ya fedha kwa mabalozi, vyombo vya kimataifa na asasi zisizo ingiza faida.

SEHEMU YA SITA
NYARAKA NA KUMBUKUMBU

89. Ankara ya kodi
90. Taarifa kuhusiana na marekebisho
91. Nyaraka zinzotolewa na au kwa mawakala
92. Kumbukumbu na mahesabu

SEHEMU YA SABA
USIMAMIZI

93. Maamuzi ya kodi.
94. Uendelezaji wa ubia au asasi zisizosajiliwa.
95. Kifo au kufilisika kwa mtu anayetozwa kodi, rehani zinazo milikiwa.
96. Mahusiano kuhusu kodi ya manunuzi.

**SEHEMU YA NANE**
**MASHARTI YA JUMLA**

97. Mamlaka ya kutunga Kanuni
98. Kufutwa na masharti yanayoendelea
99. Masharti ya mpito.

**JEDWALI**
Value Added Tax

TAARIFA

Muswada huu utakaowasilishwa Bungeni umechapishwa ukiwa pamoja na Madhumuni na Sababu zake kwa ajili ya kutoa taarifa ya jumla kwa umma.

Dar es Salaam, 12 Mei, 2014

OMBENI Y. SEFUE,
Katibu wa Baraza la Mawaziri

MUSWADA

wa

Sheria kwa ajili ya kuweka mfumo wa kisheria kwa ajili ya utozaji, ukusanyaji na usimamizi wa kodi ya ongezeko la thamani, kufuta Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 147 na kuweka masharti mengine yanayohusiana na mambo hayo.

IMETUNGWA na Bunge la Jamhuri ya Muungano.

SEHEMU YA KWANZA
MASHARTI YA AWALI

Jina na tarehe ya kuanza kutumika

1.-(1) Sheria hiitaitwa Sheria ya Kodi ya Ongezeko la Thamani ya mwaka 2014.

(2) Sheria hii itaaanza kutumika tarehe ambayo itateuliwa na Waziri, kupitia Tangazo la |Serikali litakalochapishwa kwenye Gazeti la Serikali.

Tafsiri

2. Katika sheria hii, isipokuwa kama muktadha utahitaji vinginevyo- “kitendo cha kurekebishwa”-
(a) kuhusiana na huduma, mbali na huduma iliyotajwa kwenye aya ya (b), maana yake ni-
   (i) usitishaji wa huduma;
   (ii) mabadiliko katika malipo kwa ajili ya huduma;
(iii) kurudishwa kwa kitu kilichosambazwa au sehemu yake kwa mtoa huduma;
(iv) marekebisho au mabadiliko kwenye huduma yote au sehemu ya huduma kwa namna ambayo itasababisha huduma hiyo kutozwa au kusitisha huduma hiyo kutozwa kodi au la; na
(b) kuhusiana na huduma inayotozwa kodi kwa njia ya uwasilishaji wa vocha, maana yake ni uwasilishaji wa vocha kwa malipo yote au sehemu ya malipo kwa ajili ya huduma iliyoopewa msamahaa wa kodi;
“asasi isiyotengeneza faida” maana yake ni asasi yenye kutoa msaada au jumuia ya kidini iliyoanzaishwa na inayojieshesha kwa ajili ya-
(a) kutoa msaada kwa ajili ya watu maskini au matukio hatari kwa umma;
(b) kutoa huduma ya afya, elimu au maji; na
(c) kutoa huduma za kidini;
“huduma zinazohusiana na usafiri” maana yake ni huduma za upakiaji na upakuaji wa mizigo, huduma ya kufunga mizigo na upatikanaji wa huduma, huduma za ukaguzi wa mizigo, maandalizi ya nyaraka za malipo ya forodha, huduma kwa makontena, na hifadhi ya bidhaa zinazosafirishwa au zitakazosafirishwa;
“ushirikiano wa watu” maana yake ni ubia, udhamini au kundi la watu liliooundwa au kuanzishwa au linalotambulika kwa namna hiyo Tanzania Bara, na haitajumuisha kampuni;
“Kamishna Mkuu” maana yake ni Kamishna Mkuu wa Mamlaka ya Mapato Tanzania aliyeutiwa katika nafasi hiyo chini ya Sheria ya Mamlaka ya Mapato Tanzania;
Sura ya 399
“malazi ya kibiashara” maana yake ni malazi kwenye jengo na inajumuisha sehemu ya jengo au kundi la majengo yanayoendeshwa kama hoteli, moteli, nyumba ya kulala wageni kijijini, nyumba ya kupanga wageni yenye huduma ya chakula na malazi, nyumba za kulala wageni za kijijini, bweni, loji, nyumba ya mapumziko ya muda iliyo nje ya mji, vyumba vya kuishi kwa kupangisha au majengo kama hayo au maeneo yaliyoendelezwa kwa matumizi ya uwekaji kambi, pale ambapo malazi yanatolewa kwa mara mara ama kwa kawaida kwa tozo la kupinda maalum au malazi ya aina nyingine yanayotolewa kwa matumizi ndani ya kupinda kifupi na makazi ya kudumu ya mtu huyo mbali ya makazi
Sura ya 212  "kampuni" ina maana ile iliyotolewa katika Sheria ya Makampuni; 
"watu waliwa na mahusiano" maana yake ni-
(a) watu wawili iwapo mahusiano baina yao ni kwamba
anawezesha mmoja wao atajiwe kutenda jambo kwa
mujibu wa malengo ya mtu au watu wengine ;
(b) iwapo ni mtu binafsi,
   (i) mume au mke wa mtu huyo;
   (ii) mume au mke wa ndugu wa mtu huyo;
   (iii) ndugu wa mume au mke wa mtu huyo;
   (iv) mume au mke wa ndugu wa mume au mke wa
      mtu huyo; na
   (v) ndugu wa mtu huyo;
(c) ubia au mbia kwene ubia huo, iwapo mbia, ama peke
  yake au pamoja na watu wengine ambao
wanamahusiano na mbia huyo, anamiliki asilimia kumi
au zaidi ya haki nyingi zaidi za mapato au mtaji wa ubia
huo;
(d) kampuni na mmiliki wa hisa wa kampuni hiyo, iwapo
  mmiliki wa hisa, ama moja kwa moja au kwa njia
nyingine, ama peke yake au pamoja na watu wengine
walio na mahusiano na mmiliki wa hisa, anamiliki
asilimia kumi au hisa wa haki nyingi zaidi ya uwezo wa kupiga kura kwenye
kampuni au haki ya kupata mgawo wa mapato au mtaji
wa kampuni hiyo;
(e) kampuni na kampuni nyingine, iwapo mtu ama moja
  kwa moja au kwa njia nyingine, peke yake au pamoja
na watu walio na uhusiano mtu anayemiliki asilimia
kumi au hisa wa haki nyingi zaidi au haki ya kupata mgawo
wa mapato au mtaji au vyote pamoja;
(f) mtu anayetenda kwa nafasi ya mdhamini wa dhamana
  na mtu ambaye ni, au anaweza kunufaika na dhamana
hiyo au iwapo ni mtu ambaye ndugu yake ni, au
anaweza kunufaika na;
(g) mtu ambaye anamamlaka ya juu anayeangaliwa na mtu
  mwingine iwapo mtu huyo ni mmiliki halali au
  kiutendaji yuko katika nafasi ya kuweka zuio au kutoa
  maelekezo kuhusiana na mtu huyo mwingine;

"nyaraka" maana yake ni maandiko ikijumuisha taarifa, tathmini,
kitabu, hati, hati ya madai, fomu ya maagizo, kumbukumbu,
marejeo au uamuzi ulitolewa ama kwa maandishi au
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kielektroniki;

“shughuli ya kiuchumi” maana yake ni-

(a) shughuli inayoendeshwa kwa muendelezo au mara kwa mara na mtu, ambayo inahusu au inalenga au kuhusisha utoaji wa huduma, bidhaa au mali isiyohamishika ikijumuisha-

(i) shughuli inayoendeshwa kibiashara, taaluma, ufundistadi, uzalishaji au shughuli ya aina yoyote ile, inayoendeshwa kwa ajili ya kupata faida au la; au

(ii) utoaji huduma ya na mali kwa njia ya ukodishaji, utoaji leseni au utaratibu mwingine unaofanana na huo.

(b) biashara inayofanyika mara moja au kwa kuzingatia halhi halisi ya kibiashara; au

(c) kitu chochote kinachofanywa wakati wa, au kuhusiana na uanzishaji au usitishaji wa shughuli za kiuchumi ikijumuisha huduma au uingizaji ndani ya nchi au ya usafirishaji nje ya nchi lakini haitahusu-

(i) shughuli za utoaji huduma kutoka kwa mwajiri kwenda kwa mwajiriwa; au

(ii) shughuli zinazotekelezewa na mtu akiwa kama mkurugenzi wa kampuni, pale ambapo mkurugenzi anakubali nafasi hiyo kwa ajili ya uendeleshaji wa shughuli ya kiuchumi, na katika halhi hiyo, huduma hizo zitachukuliwa kuwa zimezishaji wa wakati wa, au katika uendelezaji wa shughuli hiyo ya kiuchumi;

“burudani” maana yake ni kutoa huduma ya chakula, vinywaji, viburudisho au ukarimu au huduma yeyote ya aina ile;

“msamaha wa kodi” kuhusiana na utoaji wa huduma, au uingizaji wa bidhaa nchini, maana yake ni utoaji wa huduma au uingizaji wa bidhaa nchini zenye msamaha wa kodi kwa mujibu wa
Sheria hii au kutoa haki au chaguo la kupokea huduma au bidhaa zilizosamehewa kodi; “usafirishaji nje ya nchi” kuhusiana na usambazaji wa bidhaa, maana yake ni kutoa bidhaa kutoka eneo lililo Tanzania Bara kwenda eneo jingine lililo nje ya Jamhuri ya Muungano, kukiwa hakuna usahidi kinyume cha hayo yaliyotangulia, usahidi ufuatao unatosheleza kuthibitisha kuwa bidhaa zimepelekwa nje ya nchi-
(a) usahidi kuhusiana na mzigozao uwasilishaji wa bidhaa katika anuani iliyo nje ya Jamhuri ya Muungano; au
(b) usahidi wa mzigozao kupozelewa na mmiliki, msafirishaji au anayezindua biashara ya meli, ndege au aina nyingine ya usafiri wakimataifa inayojihuisha na usafirishaji wa kimataifa kwa madhumuni na usafirishaji wa mzigoz nje ya Jamhuri ya Muungano;

“thamani halisi ya huduma katika soko” maana yake ni-
(a) bei ambayo huduma au bidhaa hiyo ingelipwa kwenye muamala katika soko huria ambalo linafanyika kwa uhuru kati ya watu wasiyo na mahusiano; au
(b) pale ambapo haiwezekani kutambua kiasi kilichotajwa katika ya aya ya (a), thamani halisi ya soko ambayo huduma kama hiyo ilitarajiwa kuuzika katika muamala wa soko huria ambao uliofanyika kwa uhuru baina ya watu ambao si watu walio na mahusiano, iliyo kufanya kazi ili kuwazunguza tofauti zilizopo baina ya huduma hiyo na huduma halisi;

“ukodishaji wa kifedha” maana yake ni ukodishaji ambao unachukuliwa kuwa ni ukodishaji wa kifedha chini ya Sheria ya Ukodishaji wa Fedha na pasipo kujumuisha makubaliano ya malipo ya awamu kwa bei ya juu zaidi;

“huduma za kifedha” maana yake ni huduma za-
(a) utoaji, kufanya makubaliano na utoaji wa mikopo, dhamana na mikopo na dhamana ya kifedha ikijumuisha usimamizi wa mikopo, au dhamana ya mikopo ya mdhamini;
(b) miamala kuhusiana na uwekaji wa pesa, akaunti ya hundi, malipo, uhamishaji, madeni hundi au miamala inayoweza kubadilisha kwa fedha ambao si ukusanyaji wa madeni au wa madeni uandishaji mko ambapo punguzo la bakshishi na gharama hulipwa baada ya malipo kamili ya ankara kufanyika;
(c) miamala kuhusiana na mnyambuliko wa kifedha, mikataba ambayo, itatekelezwa siku zijazo, uamuzi wa hiari kuhusiana upatikananaji wa nyarika za kifedha na taratibu za aina hiyo;

(d) miamala kuhusiana na hisa, sehemu ya hisa na dhamana nyingine pasipo kujumuisha huduma za utunzaji ;

(e) miamala inayojumuisha utolewaji au uhamishaji wa umiliki wa maslahi kwenye skimu pale ambapo masharti yanatolewa kwa ajili ya malipo au utolewaji wa mafao na mfuko wa mafao, mfuko maalum wa mafao ya uzeeni, mfuko wa pensheni, mfuko wa malipo ya kustaafu kwa mwaka, mfuko ya hifadh au mfuko kama huo;

(f) miamala inayohusu utoaji au uhamishaji wa miliki ya mkataba wa bima ya maisha au utoaji wa bima upya unaohusu mkataba huo; na

(g) kufanya malipo au ukusanyaji wa kiwango cha riba, faida, gawio, au kiasi kingine chochote kinachohusiana na hisa, dhamana ya deni, dhamana ya mikopo, dhamana ya kawaida, dhamana ya ushiriki, mkataba wa mkopo, mkataba wa bima ya maisha, au mkataba ya baadaye, isipokuwa kwamba hazitajumuisha utoaji wa huduma za upangaji wa au kuwezesha utolewaji wa huduma zilizoainishwa katika ya aya za (a) hadi (g);

“eneo mahususi” kuhusiana na utekelezaji wa shughuli ya kuchumi, maana yake ni eneo ambalo au kwa kupitia eneo hilo shughuli hiyo inaendeshwa, likiwa ni-

(a) eneo la usimamizi;

(b) tawi, ofisi, kiwanda au karakana;

(c) mgodi, kisima cha mafuta au gesi, machimbo, au eneo lingine lolote la uvunaji wa maliasili; au

(d) eneo lenye majengo au ujenzi au utekelezaji wa miradi unafanyika;

“mchezo wa bahati nasibu” maana yake ni mchezo wa bahati nasibu kama ilivyotafsiriwa chini ya Sheria ya Michezo ya Bahati Nasibu;

“huduma ya bahati nasibu” maana yake ni-

(a) utoaji wa tiketi katika michezo ya bahati nasibu; au

(b) kukubaliwa kwa dau kuhusiana na matokeo ya mchezo wa bahati nasibu;

“bidhaa” maana yake ni aina zote za mali inayohamishika bila
“asasi ya kiserikali” maana yake ni-
(a) Serikali ya Jamhuri ya Muungano au Wizara, Idara au Wakala wa Serikali;
(b) chombo kilichoundwa kisheria, mamlaka au kampuni inayomilikiwa au kuendeshwa na Serikali ya Jamhuri ya Muungano;
(c) mamlaka ya serikali za mitaa;

“bidhaa inayoingizwa nchini” maana yake ni uingizaji au kusababisha kuingizwa kwa bidhaa nchini kutoka katika eneo lililo nje ya Jamhuri ya Muungano;

“huduma zitokazo nje ya nchi” maana yake ni huduma zitolewazo kwa mtu anayetozwa kodi iwapo-
(a) utoaji wa huduma hizo haufanyiki ndani ya Jamhuri ya Muungano kama ilivyoinishwa katika Sehemu ya Nne ya Shera hii; au
(b) utoaji wa huduma unafanyika ndani ya Jamhuri ya Muungano na mtu asiyi mkazi au kupitia sehemu mahususi nje ya Jamhuri ya Muungano ikiwa, mtu huyo asiyi makazi, anafanya shughuli kiuchumi;

“mali isiyohamishika” inajumuisha-
(a) maslahi au haki juu umiliki wa ardh;
(b) haki binafsi ya mtu kudai au kupewa maslahi au haki ya umiliki wa ardh;
(c) haki ya kumiliki ardh au haki nyingine yoyote yakimkataba inayotekelezwa kuhusiana na ardh;
(d) utoaji wa huduma ya malazi; au
(e) haki au uamuzi wa hiari wa kupata kitu chochote kilichotajwa katika aya za (a) hadi (d);

“kodi ya mapato” ina maana iliyotolewa kuhusu maneno hayo chini ya Sheria ya Kodi ya Mapato;

“kodi ya ongezeko la thamani ya ununuzi” kuhusiana na mtu anayetozwa kodi, maana yake ni-
(a) kodi ya ongezeko ya thamani iliyotolewa na mtu aliyesajiriwa huduma inayotolewa na kutokana na mtu huyo uendelezaji wa shughuli ya kiuchumi, ikijumuisha kodi ya ongezeko la thamani anayostahili kulipa mtu anayetozwa kodi kwa ajili ya huduma zilizoingiza nchini;
(b) kodi ya ongezeko ya thamani inayotozwa kwa bidhaa ambazo mtu ataingiza nchini; na
(c) kodi ya ongezeko la thamani ya manunuzi inayotozwa chini ya sheria inayosimamia kodi ya ongezeko la thamani inayotumika Zanzibar;

“deni la kodi ya ongezeko la thamani ya ununuzi” kuhusiana na mtu anayetozwa kodi, maana yake ni deni lililoruhusiwa kwa ajili ya kodi ya ongezeko la thamani ya ununuzi iliyo lipwa na mtu;

“mkataba wa kimataifa wa msaada” maana yake ni makubaliano baina ya Serikali ya Jamhuri ya Muungano na serikali ya kigeni au shirika la umma la kimataifa kwa ajili ya kutoa msaada wa kifedha, kiufundi, kibinadamu au kiutawala kwa Jamhuri ya Muungano;

“huduma za usafirishaji za kimataifa” maana yake ni huduma zaidi ya huduma za usafirishaji wa abiria au bidhaa kwa njia ya barabara, reli, majini au anga-

(a) kutoka nje ya Jamuhuri ya Muungano kwenda katika sehemu iliyio iliyo ya Jamhuri ya Muungano;
(b) Kutoka sehemu nje ya Jamuhuri ya Muungano kwenda sehemu ndani ya sehemu iliyo inayokwenda Tanzania Bara;
(c) Kutoka sehemu iliyo Tanzania Bara kwenda nje ya Jamuhuri ya Muungano;

“Waziri” maana yake ni Waziri mwenye dhamana na mambo ya fedha;

“pesa” maana yake ni-

(a) sarafu yoyote au fedha iliyo tene kwa karatasi, ambayo ni malipo halali katika Jamhuri ya Muungano au nchi nyingine;
(b) hati ya kifedha inayotumika au iliyo kwenye mzunguko au unaokusudiwa kutumika kama fedha ya Jamhuri ya Muungano au ya nchi nyingine;
(c) hati inayotumika kuwezesha mauzo, ununuzi kufanyika au miradi hati ya benki ya kulipa fedha, hawala ya posta, hati ya kawaida ya kulipia fedha au hati inayofanana na hiyo; au
(d) malipo yoyote kwa ajili ya huduma kwa njia ya kadi ya mkopo au kadi ya makato kwenye akaunti ya mtu au uotoaji au uwekaji ya pesa kwenye akaunti, lakini haitajumuisha kifaa cha kukusanyia, medali ya sarafu au fedha ya karatasi noti inayokusanywa kama malikale;

“kiasi halisi” kuhusiana na kipindi cha ulipaji kodi, maana yake ni
kiasi kilichokokotolewa kwa mjibu wa kifungu cha 74;
“kodi ya ongezeko la thamani kwenyewe mauzo” kuhusiana na mtu anayetozwa kodi, maana yake ni kodi ya ongezeko la thamani inayolipwa na mtu kuhusiana na-
(a) huduma na bidhaa zinazotosewa kodi; na
(b) huduma zinazotosewa kodi kutoka nje ya nchi;
“mtu” maana yake ni-
(a) mtu binafsi;
(b) kampuni;
(c) umoja wa watu;
(d) asasi ya serikali, bila kujali kuwa kwa kawaida asasi hiyo inachukuliwa kama mtu kisheria;
(e) serikali ya kigeni au kitengo kidogo cha kisiasa cha Serikali ya kigeni;
(f) asasi zisizokuwa za kiserikali; au
(g) shirika la umma la kimataifa;
“vifaa vya mawasiliano vya malipo ya awali” maana yake ni kadi ya simu, kadi ya malipo ya awali, kadi ya kuongezea salio au aina nyingine yoyote ya malipo ya awali kwa huduma za mawasiliano;
“huduma endelevu au huduma ya muda” maana yake ni-
(a) huduma inayotolewa kwa uendelevu au muda maalum kwa mujibu wa makubaliano, utaratibu au sheria inayoweka masharti kuhusu malipo endelevu au malipo ya muda;
(b) huduma ya ukodishaji, utoaji leseni au haki nyingine yoyote kwa matumizi ya mali, ikijumuisha huduma ya ukodishaji wa fedha; au
(c) huduma inayotolewa moja kwa moja kwa ujenzi, ujenzi mkubwa au upanuzi wa jengo au kazi za uhandisi;
“mtu aliyesajiliwa” maana yake ni mtu aliyesajiliwa kwa ajili ya ulipaji wa kodi ya ongezeko ya thamani kwa mujibu wa sheria hii;
“kiwango cha kusajiliwa” maana yake ni kiwango cha fedha kilichoainishwa chini ya kifungu cha 30(4);
“kiwango cha chini ya usajili” maana yake ni kiwango kilichotajwa katika kifungu cha 30 (4);
“eneo la makazi” maana yake ni eneo linalokaliwa au lililotengenezwa kwa ajili hiyo na lililo na sifa za kutumika kama makazi na inajumuisha-
(a) gereji iliyo katika eneo la makazi, eneo la kuhifadhia au

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enéo lingine linalohusiana na eneo hayo, alimradi
eneo hilo kwa kawaida linachukiwa kuwa ni sehemu
ya makazi; na
(b) ardhi yoyote ambayo kwa kawaida linahusishwa na eneo
hilo;
isipokuwa kwamba haitajumuisha eneо yoyote au sehemu ya
maenefitano yanayotumika kwa ajili ya makazi kwa malipo kibiashara;

“mkaazi” maana yake ni mtu-
(a) ambaye makazi yake ya kudumu yako Tanzania Bara;
(b) ambaye alikuwa mkaazi au yupo ndani ya Tanzania Bara
kwa zaidi ya siku mia moja na themanini na tatu au
zaidi kwa kipindi cha mwaka unaohusika;
(c) ambaye yupo au atakuwepo ndani ya Tanzania Bara
kwa mwaka unaohusika aliendelea kuwepo ndani ya
Tanzania Bara kwa zaidi ya siku mia moja na ishirini na
mbili kila mwaka kwa kipindi cha miaka miwili
iliyopita;

“kampuni iliyojasiliwa ndani ya Tanzania Bara” maana yake ni
kampuni iliyojasiliwa ndani ya Jamhuri ya Muungano au
iliyo na hati ya uanzishwaji chini ya Sheria ya Makampuni
au kampuni ambayo usimamizi au udhibiti wake unafanyika
Tanzania Bara;

“udhamini mkazi” maana yake ni udhamini ambao wadhahiri weni
au wakazi wa Tanzania “Bara au usimamizi au udhibiti wa
tanzania hiyo unaunafanyika Tanzania Bara;

“umoja wa watu wakazi” maana yake ni umoja wa watu pasipo
cuhisisha udhamini-
(a) uliyoundwa Tanzania Bara; au
(b) usimamizi au uangalizi wake mkuu uko Tanzania Bara;

“asasi ya kiserikali mkazi” maana yake ni asasi ya kiserikali iliyo na
makazi Tanzania Bara;

“mauzo” maana yake ni mmiliki kuhamisha haki ya kuuza bidhaa au
mali isiyohamishika ikujumuisha haki ya kubadilishana
bidhaa kwa bidhaa lakini haitajumuishi nia ya kuuza au
utangazaji wa bidhaa au mali isiyohamishika kwa ajili ya
mauzo;

“huduma” maana yake ni kitu chochote ambacho siyo bidhaa, mali
isiyojamishika au fedha inayusisha -
(a) utoaji wa taarifa au ushauri;
(b) kutoa, kugawa, kufuta au kuachia haki;

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(c) kuwezesha upatikanaji wa huduma, fursa au faida;
(d) kuwingia kwenye makubaliano ya kutofanya jambo kutokana au kuvumilia shughuli au hali ya utekelezaji wa kitendo; na
(e) utoaji, uhamishaji au kuachilia miliki ya leseni, kibali, cheti, hati, idhini au haki inayofanana na hiyo;

“huduma inayohusiana moja kwa moja na ardhi” maana yake ni huduma-
(a) zinazotolewa kwenye ardhi;
(b) za wataalam na wakala wa majengo kuhusu na ardhi maalum; au
(c) kuhusiana na kazi za ujenzi zinazofanyika au zitazofanyika kwenye ardhi maalum;

“ugavi” maana yake ni ugavi wa huduma au bidhaa yeyote ile;

“uamuzi wa kikodi” inmaana sawa na ile iliyoainishwa chini ya Sheria ya Usimamizi wa Kodi na inajumuisha uamuzi wa kodi ulioejewa chini ya kifungu cha 93 cha Sheria hii;

“sehemu ya kodi” maana yake ni kiwango kilichokokotolewa kwa mujibu wa fomula ifuatayo-

\[
R = \frac{100}{100+R}
\]

pale ambapo R ni kiwango cha kodi ya ongezeko la thamani kilichoainishwa kwenyewe kifungu cha 5;

“ankara ya kodi” maana yake ni nyaraka iliyoainishwa inayotumika kwa mujibu wa kifungu cha 89 na kanuni zilizotungwa chini ya Sheria hii;

“kipindi cha kodi” maana yake ni mwezi mzima kuanzia siku ya kwanza ya mwezi na kuisha siku ya mwisho ya mwezi huo;

“uingizaji nchini unaotozwa kodi” maana yake ni uingizaji wa bidhaa nchini mbali na uinlakini haihusu bidhaa iliyoainishwa kodi;

“mtu anayetozwa kodi” maana yake ni mtu aliesajiliwa au mtu amabaye anakwa kusajiliwa kulipa kodi ya ongezeko la thamani chini ya Sheria hii;

“huduma na bidhaa zinazotozwa kodi” maana yake ni-
(a) huduma au bidhaa ambazo hazijasamehewa kodi, ambazo zimefanyika Tanzania Bara na mtu

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anayepaswa kulipa kodi wakati akitekeleza shughuli ya kiuchumi; au

(b) huduma zilizoingizwa nchini kwenda kwa mlipa kodi ambaye ni mnunuzi ambaye amepata huduma hizo wakati wa kutekeleza shughuli za kiuchumi endapo huduma ingefanywa Tanzania Bara na mtu anayepaswa kulipa kodi wakati wa kutekeleza shughuli za kiuchumi-

(i) ingetozwa kodi kwa kiwango ambacho siyo cha sifuri; na

(ii) mnunuzi asingekuwa na haki ya kurejeshewa asilimia tisini au zaidi ya kodi ya ongezeko ya thamani ambayo ingefanywa kwenda nchewe huduma hiyo;

“huduma za mawasiliano ya simu” maana yake ni huduma ya aina yoyote inayotolewa na kampuni kwa njia ya matangazo, uutoaji au upokeaji wa ishara, kiashsiri, maandishi, taswira na sauti au taarifa ya aina yoyote ile kwa kupitia waya, redio, muonekano wa macho au njia nyingine au mfumo mingine ya kielektromagnetiki, ikijumuisha-

(a) sauti, ujumbe wa sauti, huduma za data, huduma za ujumbe mfupi wa sauti, huduma za ujumbe mfupi wa video, huduma za redio na huduma nyingine za mawasiliano ya simu zinazojitokeza;

(b) huduma za simu zisizohamishika ikijumuisha kufikisha na kuwezesha matumizi ya simu kwa umma inayowashika na isiyowashika mtandao wa urushwaji na uwashaji wa sauti data na video, huduma za simu kwenda na kutoka ngendi ya nchi na kwenda kwenye mawasiliano ya simu zinazojitokeza;

(c) huduma za simu za mkononi, ikijumuisha kutoa fursa ya kutumia mtandao unaoweza kutumia kiwashio au usiotsotumia kiwashio kwa ajili ya urushaji wa sauti, data, video na huduma za nyongeza na za kuchanganua simu zinazotoka nje na zinazoingia ndani ya nchi;

(d) huduma ya usafirishaji wa mawasiliano ya simu ikijumuisha simu za waya, faiba, au huduma zisizotumia waya na teknolojia nyingine kwa ajili ya kuanzisha na kugawanya mawasiliano ya simu zinazoanzia, kuishia, au upitishaji nchini kwa muda
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mfupi, utozaji kwa huduma wa maunganisho, malipo au upeleka kwa simu za ndani na zakimataifa, tozo kwa ajili ya matumizi ya kipekee ya saketi, saketi za kukodishwa au maunganisho maalum yanayojumuisha saketi za matamshi, saketi za data au saketi za simu ya upepo;

(e) usimamamizi wa huduma za simu kwa malipo ikjimuisha simu za kuunganishia, simu za kuunganisha, utambuzi wa mtu anayepiga simu, upigaji wa simu nyingi kwa wakati mmoja, kuonesha simu zinaingia, kujibu simu inayoingia, kupiga simu, kuzuia simu zinaingia, ujumbe wa sauti, dibaji za ujumbe wa sauti na kuendesha simu za mteja ya moja kwa wakati mmoja;

(f) huduma za mitandao binafsi ikjimuisha utoaji wa mawasiliano ya waya au nyuzinyuzi simu zinaingia za mawasiliano ya kielektroniki kati ya vituo vilivyoainishwa kwa matumizi pekee ya mteja;

(g) huduma za urushaji wa data ikjimuisha utoaji wa mawasiliano ya waya au nyuzinyuzi simu zinaingia za mawasiliano ya kielektroniki kati ya vifaa vya simu vinavyotumia na visezi zilivyotengenezwa na mahsusi kuleta kwa ajili ufani katika urushaji wa data;

(h) mawasiliano kupitia nakala halisi, peja, telegrafu, telex na huduma zingine za mawasiliano;

“mtoa huduma ya mawasiliano ya simu” maana yake ni mtu aliye na mtoa huduma ya mawasiliano ya simu kwa chombo kama hicho cha kigeni kwa ajili ya utoaji wa mteja za mawasiliano ya kielektroniki;

“muda wa kutoa hudumana bidhaa” maanayake ni –

(a) kuhusiana na bidhaa ni pale bidhaa zinapowasilishwa;

(b) kuhusiana na huduma ni pale huduma zina potolewa au kufanyika;

(c) kuhusiana na mali isiyohamishika , muda wa mwanzo wakati mali-

(i) ikitengenezwa, ikihamishwa, ikitolewa, au ikiwuwa,

(ii) ikiwasilishwa au ikitolewa;

“viwango vya kodi vilivyopingwa” kuhusiana na mtu anayetozwa kodi na kipindi cha kodi, maana yake ni –

(a) kiasi kinacholipwa kwa mteja, iwapo ni kwa fedha au kwa
njia nyingine, kwa michezo yote ya bahati nasibu inayoendeshwa na mtu huyo ndani ya kipindi cha kodi;
(b) kiasi chochote kilicholipwa na mtu aliyelipa kodi ndani ya kipindi cha kodi kwa mteja kuhusiana na kiasi kilicho futwa kwa kipindi hicho au kipindi kilichopita cha kodi ambacho kilijumuishwa ndani ya idadi nzima ya zawadi za kifedha kama zilivyorejewa katika aya ya (d) kwenye tafsiri ya maneno “idadi nzima ya zawadi za kifedha”;

“idadi nzima ya zawadi za kifedha” kuhusina na mtu na kipindi cha kodi, maana yake ni idadi ya michezo ya bahatinasibu na huduma inayotolewa ya bahati naisbu au hasara iliyotokea katika kipindi cha kodi, ambazo ni-
(a) zawadi za kifedha zilizolipwa na mtu wakati wa kipindi cha kodi kwa sababu ya matokeo ya michezo ya bahati nasibu;
(b) kiasi cha pesa kilicholipwa ndani ya kipindi cha kodi na mtu kwa mteja wa huduma za bahati naisbu za mtu kutokana na makubaliano yanayomtaka mtu kulipa sehemu ya hasara atakayoipata mteja kutokana na huduma hiyo;
(c) idadi ambayo si chanya ni hasi kama kipo, kilichokokotolewa chini ya kifungu cha 25(2) mara baada ya kipindi cha ulipaji wa kodi kilichotangulia;
(d) kiasi ambacho mtu anakifuta kama deni lisilolipika kwa kipindi cha kodi kuhusiana na sehemu yote au sehemu inayodaiva kama deni kwa mtu kwa ajili ya michezo ya bahatinasibu inayoendeshwa na mtu huyo;

“mdhamini” maana yake ni mtu anayetenda kwa nafasi ya mdhamini au wadhaminia mali iliyo chini ya Mdhamana;
“dhamana” maana yake ni mali inayoshikiliwa na mtu ambaye ni mdhamini au wadhaminia mali iliyo chini ya udhamini;
“kodi ya ongezeko la thamani” maana yake ni kodi inayotozwa kwa ajili ya huduma zinazotozwa kodi au bidhaa zinazotozwa kodi, na inajumuisha maslahi, faini au adhabu inayolipwa kwa mujibu wa masharti ya Sheria hii;
“marejesho ya kodi ya ongezeko la thamani” maana yake ni marejesho ambayo mtu anayetozwa kodi anatakiwa kuwasilisha kwa Kamishna Mkuu, ambayo ndani yake taarifa kuhusiana na mtu huyo au mtu mwingine yeyote anayewajibika kulipa kodi chini ya Sheria hii inatolewa;
“vocha” maana yake ni stempu, hundi ya fedha kwa ajili ya kununulia zawadi, kuponi au kifaa kingine kama hicho, ikijumuisha kifaa kinachotumika kielekroniki, ambacho kinaweza kumrudia mmiliki wa bidhaa, huduma au mali isiyohamishika, na inajumuisha malipo ya awali ya bidhaa za mawasiliano ya simu, lakini haijumuishi stempu ya posta;

“kodi ya ongezeko la thamani ya manunuzi kwa Zanzibar” kuhusiana na mtu anayeotozwa kodi, maana yake ni-

(a) kodi ya ongezeko la thamani inayotozwa chini ya sheria ya ongezeko la kodi ya thamanni inayotumika Bara kwa ajili ya huduma inayotozwa kodi inayotolewa kwa mtu huyo, ikijumuisha kodi ya ongezeko la thamani inayolipwa chini ya sheria hiyo na mtu kwa ajili ya huduma ya uingizaji wa huduma zitokazo nje nchi; na

(b) kodi ya ongezeko la thamani inayotozwa chini ya sheria ya kodi ya ongezeko la thamanni inayotumika Zanzibar kwa ajili ya uingizaji wa bidhaa nchini;

“kiwango cha sifuri” kuhusiana na uutoaji wa huduma au uingizaji wa huduma nchini, maana yake ni-

(a) huduma au uingizaji wa bidhaa nchini ambao malipo ya kodi ya ongezeko la thamani yameelekezwa na Sheria hii kuwa ni kiwango cha sifuri; au

(b) huduma inayotolewa kwa ajili ya haki au uamuzi wa hiari wa kupokea huduma ambayo itatozwa kodi ya ongezeko la thamani kwa kiwango cha sifuri kwa mujibu wa masharti ya Sheria hii.

SEHEMUA YA PILI
UTOZAJI WA KODI YA ONGEZIKO LA THAMANI

(a) Utozaji Kodi na Misamaha


4. Watu wafuatao watawajibika kulipa kodi ya ongezeko la thamani-

(a) kwa uingizaji wa bidhaa ndani ndani ya nchi, mtu anayeingiza bidhaa hizo;
(b) kwa huduma inayotolewa Tanzania Bara, mtu anayetoa huduma; na

(c) huduma inayotozwa kodi inayoingizwa nchini ambayo inatozwa kodi, mtu ambaye ni mnunuzi.

5.- (1) Kiwango cha kodi ya ongezeko la thamani kinachotakiwa kulipwa kitakotolewa kwa kujumuisha thamani ya huduma iliyotolewa au bidhaa inayoingizwa nchini kwa kiwango cha kodi ya ongezeko la thamani, kiwango cha asilimia kumi na nane.

(2) Iwapo huduma au bidhaa inayoingizwa nchini inalipiwa kodi ya ongezeko la thamani kwa kiwango cha sifuri, kiwango cha kodi ya ongezeko la thamani kitakachotozwa ni asilima sifuri.

(3) Iwapo huduma iliyo na msamahawa kwa kodi itasafirishwa nje ya nchi, huduma hiyo italipiwa kodi ya ongezeko la thamani kwa kiwango cha sifuri.

6.- (1) Isipokuwa kama imeelezwa vinginevyo katika Sheria hii -

(a) huduma, aina mbalimbali za huduma, bidhaa au kundi la bidhaa zinazoingizwa nchini hazitapewa msamaha wa kodi wala kutozwa wa kodi ya ongezeko la thamani kwa kiwango cha sifuri; na

(b) mtu au kundi la watu hawatapewa msamaha wa kodi ya ongezeko la thamani inayotozwa chini ya Sheria hii.

(2) Ahadi iliyotolewa au maelewano yaliyofikiwa, mtu yeyote, asasi ya kiserikali au mwajiriwa ama kwa maandishi au vinginevyo hazitatengua masharti ya kifungu kidogo cha (1).

7. Pale, ambapo makubaliano yaliyoidhinishwa na Waziri yamefikiwa kati ya Serikali ya Jamhuri ya Muungano na Serikali nyingine au Shirika la kimataifa lililotajwa chini ya Sheria ya Kinga na Haki za Mabalozi, ambapo makubaliano hayo yatampatia mtu haki ya kupata msamaha wa kodi kuhusu ununuzi au bidhaa zinazoingizwa nchini, msamaha huo utatekelezwa kupitia Sheria hii kwa-

(a) kusamehe kodi kwa bidhaa zinazoingizwa nchini na mtu huyo; au

(b) kurejesha kodi ya ongezeko la thamani
inayotakiwa kulipwa kwa huduma inayotozwa kodi kurudishwa kwa mtu huyo baada ya kuwasilishwa maombi kuhusiana na huduma zinazotozwa kodi.

\[(b)\] Kodi ya Ongezeko la Thamani kwa Huduma Zinazoingizwa Nchini

8.- (1) Kodi ya ongezeko la thamani inayolipwa kwa huduma zinazoingizwa nchini-

(a) iwapo bidhaa zimeingizwa kwa ajili ya matumizi ya nyumbani ndani ya Tanzania Bara, italipwa kwa mujibu wa Sheria hii na utaratibu unaotumika chini ya Sheria ya Usimamizi wa Forodha ya Jumuiya ya Afrika Mashariki;

(b) katika hali nyingine yoyote, iwapo bidhaa zimeingizwa nchini kwa matumizi ndani ya Tanzania Bara, italipwa kuanzia siku ambayo bidhaa zimeingizwa Tanzania Bara na kwa namna iliyoainishwa kwene kanuni.

(2) Wajibu wa kulipa kodi ya ongezeko la thamani kuhusiana na huduma zinazoingizwa nchini zinazotozwa kodi, utazingatia kwene na kutumika kwa Sheria hii pasipo kutegemea tathmini ya Kamishna Mkuu kuhusiana na kiasi cha kodi ya ongezeko la thamani kinachoa meetupi.

(3) Kamishna Mkuu atakusanya kodi ya ongezeko la thamani chini ya Sheria hii kwa huduma inayoingizwa nchini inayotozwa kodi wakati wa kuwingiza nchini na baada ya kupata Namba ya Utambulisho ya Mlipakodi ya mwingizaji wa bidhaa, Nyaraka ya Usimamizi ya Tanzania na thamani ya ankara inayohusiana na huduma inayoingizwa nchini.

(4) Isipokuwa kama malengo tofauti yanajitokeza-

(a) kwa madhumuni ya Sheria hii na masharti ya Sheria ya Usimamizi wa Forodha ya Afrika Mashariki yatatumika kama kwamba kodi ya ongezeko la thamani inayotakiwa kulipwa kwa huduma zinazoingizwa nchini zinazotozwa kodi zilitakiwa kulipwika kodi ya forodha chini ya Sheria ya Usimamizi wa Forodha ya Afrika Mashariki; na

(b) masharti yaliyotumika chini ya Sheria hii
kuhusiana na uingizaji wa bidhaa nchini yatakuwa na maana ile ile iliyotolewa chini ya Sheria ya Usimamizi wa Forodha ya Afrika Mashariki.

9.- Thamani ya uingizaji wa bidhaa nchini itakuwa ni jumla-ya-

(a) thamani ya bidhaa kwa madhumuni ya kodi ya forodha chini ya Sheria ya Usimamizi wa Forodha ya Afrika Mashariki, iwapo kodi inatakiwa kulipwa au la;
(b) kiasi cha kodi ya forodha kinachotakiwa kulipwa kuhusiana na bidhaa zilizoingizwa nchini; na
(c) kiasi ambacho hakikijumuishwa kwa mujibu wa aya ya (a) au (b) kuhusiana na-
(i) gharama ya bima na gharama ya usafirishaji wa bidhaa, katika kuingiza Tanzania Bara; na
(ii) kiasi cha kodi, tozo, ada au tozo halisi yoyote ambayo si ushuru wa forodha wala kodi ya ongezeko la thamani kuhusiana na uingizaji wa bidhaa nchini.

10. Pale ambapo-

(a) bidhaa imeingizwa nchini baada ya kusafirishwa nje ya nchi kwa madhumuni ya kufanyiwa matengenezo, maturizo, usafi, ukarabati, mabadiliko, au mchakato wowote kuhusiana na muonekano wake; na
(b) muonekano au aina ya bidhaa hajabadilishwa tangu zilivyo safarishwa nje ya nchi, thamani ya bidhaa zilizoingizwa nchini itakuwa ni kiasi ambacho ni ongezeko la thamani ya bidhaa kutokana na matengenezo, maturizo, usafi, ukarabati, mabadiliko, au mchakato wowote kuhusiana na muonekano wake.

11.- (1) Mtu aliyesajiliwa, kwa kutumia fomu na kwa namna itakayoainishwa, anaweza kuomba kwa Kamishna Mkuuu ridhaa ya kuahirisha malipo ya kodi ya ongezeko la thamani kuhusiana na bidhaa zilizoingizwa nchini.
(2) Kamishna Mkuu anaweza kuridhia maombi yaliyowasilishwa chini ya kifungu hiki iwapo ataridhika kuwa-
(a) mtu huyo anaendesha shughuli ya kiuchumi;
(b) mtu huyo anatoa huduma zinazozwaa kodi;
(c) mtu huyo anatunza kumbukumbu sahihi, marejesho ya
kodi ya ongezeko la thamani na anatekeleza wajibu wake chini ya Sheria nyingine yoyote ya kodi;
(d) mtu huyo amewasilisha dhama na kibeni inavyohitajika chini ya kifungu kidogo cha (4); na
(e) hakuna sababu za kukataliwa kwa maombi hayo kwa mujibu wa kifungu kidogo cha (3).
(3) Kamishna Mkuu atakataa maombi yaliyotolewa chini ya kifungu hiki iwapo mwombaji au mtu anayehusiana naye-
   (a) ana wajibu wa kipekee au anadaiwa marejesho chini ya sheria yoyote inayohusiana na kodi; au
   (b) ametiwa hatiani na mahakama iliyodi ndani ya Jamhuri ya Muungano au sehenu nyingine yoyote kwa kosa la kukwepa kulipa kodi, ushuru wa forodha au kwa kosa linalohusiana na uvnunjaji wa sheria zinazohusu masuala ya biashara au kanuni zake.
(4) Mwombaji atawasilisha kwa Kamishna Mkuu dhamana ya kiben-
   (a) kiasi cha japo nusu lakini kisichoza ya mara tatu ya kiwango cha juu kabisa cha kodi ya ongezeko la thamani inayotakiwa kulipwa kwa mwezi-
      (i) kwa bidhaa zinazotozwa kodi zilizoingizwa nchini na mwombaji ndani ya miezi kumi na mbili kabla ya kuwasilisha maombi; au
      (ii) iwapo hakuna Kodi ya ongezeko la thamani inayotakiwa kulipwa kwa bidhaa zinazotozwa kodi zilizoingizwa nchini ndani ya miezi kumi na mbili iliyopita, bidhaa zinazotozwa kodi zinazosafirishwa nje ya nchi ambazo mwombaji alitakiwa kulipa ndani ya miezi kumi na mbili kufuata kuwasilishwa kwa maombi; na
   (b) iwapo mwombaji anashindwa kutoa maelezo kuhusu kifungu kuwasilishwa kwa malipo ya kodi ya ongezeko la thamani yaliyoahirishwa, benki italipa kwa Kamishna Mkuu kiwango kilichopungufu cha-
      (i) malipo yaliyochelewa; na
      (ii) kiasi kilichoelezwa kwenyewe dhamana.

(5) Ndani ya siku kumi na nne baada ya kupokelewa kwa maombi, Kamishna atamtaarifu mwombaji kuhusu uamuzi wake kuhusu kukubaliwa au kukataliwa kwa maombi.
(6) Iwapo Kamishna Mkuu anaridhia maombi, maombi hayo yataanza kutumika kwa tarehe iliyotajwa kwenye uamuzi.

(7) Iwapo maombi yanatakataliwa, Kamishna Mkuu ataeleza sababu ya kukataliwa maombi na atampa mwaombaji haki ya kupinga na kukata rufaa dhidi ya uamuzi huo.

(8)-(1) Kamishna Mkuu anaweza kufuta ridhaa iliyotolewa chini ya kifungu hiki iwapo-
   (a) mtu huyo hakidhi masharti yaliyotolewa kabla ya ridhaa kutolewa;
   (b) muda wa dhamana uliotolewa na benki kwa mtu huyo umekwisha; au
   (c) mtu anawajibika kulipa faini au adhabu au anashitakiwa au anatiwa hatiani kwa kukiuka masharti ya Sheria hii au sheria nyingine inayohusiana na kodi.

(9) Mtu aliyethibitishwa chini ya kifungu hiki ataichukulia thamani ya kodi ya ongezeko la thamani kwa bidhaa zinazoingizwa na mtu huyo kama kwamba ilikuwa ni kodi ya ongezeko la thamani ya mauzo kwa kipindi cha kodi ambacho bidhaa husika ziliingizwa nchini kwa ajili ya matumizi ya nyumbani.

(10) Kwa madhumuni ya kifungu hiki “bidhaa za msingi” maana bidhaa au huduma inayotolewa kwa matumizi ya kiuchumi iliyonaafida katika maisha ya kiuchumiabayo ni karibu na mwaka mmoja-
   (a) mali inayotumika au mali ghafi,
   (b) inaoyingizwa ndani ya nchi kwa ajili ya matumizi ya kuuzwa kwa jia ya kawaida ya mtu kufanya shughuli za kiuchumi, iwe au isiwe katika hali au namna bidhaa zinaingizwa nchini.

<table>
<thead>
<tr>
<th>Kodia Ongezeko la Thamani kwa Utolewaji wa Huduma</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.-(1) Kitu chochote chenye asili ya kusambazwa na mtu yeyote ambacho si pesa, kitahesabika kuwa kinahusiana na utoaji wa huduma.</td>
</tr>
<tr>
<td>(2) Kwa madhumuni ya Sheria hii, kila huduma ambayo au inaweza kutolewa itatambuliwa kama-</td>
</tr>
<tr>
<td>(a) usambazaji wa bidhaa;</td>
</tr>
<tr>
<td>(b) utoaji wa huduma kuhusiana na mali</td>
</tr>
</tbody>
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isiyohamishika; au
(c) utoaji wa huduma na bidhaa.
(3) Kwa madhumuni ya Sheria hii, huduma ya bidhaa inahusisha-
(a) kuuza, kubadilisha au kuhamisha haki ya kuuza mali kama miliki, ikijumuisha chini ya mkataba wa mkopo wa kulipa kidogokidogo; na
(b) kupangisha, kukodisha au haki nyinginezo zinazotolewa kwa kuhusiana na bidhaa zinazohusisha bidhaa zilizo chini ya mkopo wa kifedha

Malipo kwa ajili ya huduma

13.- (1) Kwa madumuni ya Sheria hii, “malipo” kuhusiana na huduma, maana yake ni jumla ya-
(a) kiasi cha pesa kilicholipwa au kinachotakiwa kulipwa na mtu yeyote, ama moja kwa moja au kwa njia nyingine kuhusiana na kutekeleza au kwa ajili ya kushawishi upatikanaji wa huduma; na
(b) thamani halisi ya soko ya kitu chochote kilicholipwa au kinachotakiwa kulipwa kwa namna yoyote ile, mbali na fedha taslim, ama moja kwa moja au kwa njia nyingine na mtu kwa ajili ya kati ka kutekeleza au kwa ajili ya kushawishi utowaji wa huduma.

(2) Bila kuweka ukomo wa masharti ya kifungu kidogo cha (1), malipo kwa huduma yatatamuisha-
(a) ushuru wowote, tozo, ada au, ikijumuisha Kodi ya ongezeko la thamani inayotozwa chini ya Sheria hii ambayo-
(i) inatakiwa kulipwa na mtoa huduma au kutokana na utoaji wa huduma; na
(ii) inayojumuishwa katika au inayoongezwa kwenye kiasi kinachotozwa kwa mteja;
(b) kiasi chochote kilichotozwa kwa mteja ambacho kimekokotolewa au kuelezewa kwa kufanya rejea kwa gharama alizolipa mtoa huduma;
(c) tozo ya huduma yoyote ambayo inaongezwa moja kwa moja kwenye bei ya utaoaji huduma; na
(d) kiasi chochote kilichoainishwa kama malipo ya awali wakati bidhaa ziko kwenye kontena la kuksafirishia na ambacho kinaweza kurejeshwa baada ya kurudishwa kwa kontena.

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(3) Malipo kwa huduma hayatajumuisha punguzo la bei au marejesho ya fedha yaliyoruhusiwa na kutolewa maelezo wakati wa utoaji wa huduma.

(4) Marejesho kamili ya gharama zilizoingiwa na wakala kwa ajili ya mlipa kodi hayatakuwa sehemu ya malipo kwa huduma zilitolewa na wakala kwa mtu ambaye anafanya marejesho ya fedha.

14. Endapo huduma inayotolewa inahusisha huduma zaidi ya moja, utaratibu utuatao utazingatiwa wakati wa kufanya uamuzi wa namna ambavyo huduma inayotolewa chini ya Sheria hii itatolewa, kwa maana kwamba-

(a) kila huduma na bidhaa kwa kawaida itachukuliwa kuwa inajitegemea;
(b) huduma ambayo itachukuliwa kuwa ni huduma moja inayotokana na shughuli ya kiuchumi, kibiashara au yenye mtazamo wa kiufundi, haitagawanywa kwa njia isiyi halisi;
(c) mambo muhimu ya muamala yatakayowezesha kufahamu iwapo mteja anapewa huduma na watoa huduma wakuu mahususi au mtoa huduma mmoja;
(d) kuna mtoa huduma, iwapo kipengele kimoja au zaidi cha huduma an bidhaa, kinachosababisha huduma au bidhaa kuu kutolewa, kwa namna ambayo ama ni ndogo au, ni vidogo au zitokanazo, zinachukuliwa kuwa ni sehemu ya utoaji huduma;
(e) huduma zitakazochukuliwa kama huduma au bidhaa ndogo zitokanazo na huduma kuu, iwapo haipeleki haina mteja lakini inawezesha kutolewa kwa huduma kuu kwa uzuri zaidi.

15. Kodi ya ongezeko la thamani inayowekwa kwa huduma inayotozwa kodi itatakiwa italipwa mapema iwapo-

(a) katika muda wa kutolewa kwa ankara ya mauzo inapotelewa kwa mtoa huduma;
(b) katika wakati malipo ya huduma na bidhaa yanapokelewa kwa ujumla au kwa sehemu ; au
(c) wakati wa kutoa huduma.
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Masharti yakipekee kuhuisiana na uendelezaji wa kawaida kwa mauzo na kwa kutumia mashine ya uuzaji

16.- (1) Bila kujali masharti ya kifungu cha 15-

(a) iwapo huduma ni endelevu au ni huduma ya muda, huduma hiyo itachukuliwa kuwa ni mlolongo wa huduma zinazojitegemea kwa mujibu wa kifungu cha 19, kodi yoyote ya ongezeko la thamani inayotozwa itatakiwa kulipwa-

(i) endapo mtoa huduma anatoa ankara maalum, kwa huduma iliyolettese wakati ambao ankara inatolewa;

(ii) muda ambao sehemu yoyote ya malipo kwa ajili ya huduma yanatolewa;

(iii) muda ambao malipo kwa ajili ya huduma yanatakiwa kulipwa; au

(iv) endapo mtoa huduma na mteja ni watu walio na uhusiano:

(aa) kwa ajili ya utoaji wa huduma kwa vipindi maalum, kwa siku ya kwanza ya kipindi ambacho huduma inahusika;

(bb) kwa ajili ya huduma endelevu, wakati wa utoaji wa huduma hiyo.

(b) endapo utoaji wa bidhaa zinazotozwa kodi chini ya sehemu ya makualiano-

(iii) kodi ya ongezeko la thamani kwa ajili ya utoaji wa huduma inatakiwa kulipwa katika kila muda ambao sehemu yoyote ya malipo italipwa kwa ajili ya huduma; na

(iv) kiasi cha kodi ya ongezeko la thamani ambacho kinatakiwa kulipwa katika muda ambao sehemu ya kodi ya malipo yaliyofanyika; na

(c) endapo huduma inayotozwa kodi inatolewa kwa kupitia mashine ya mauzo, mita, au chombo kingine kinachoijindesha chenyewe bila kijumuishi simu ya kulipia inayonondea kwa kutumia sarafu, noti, au tokeni inayotozwa kwenye mashine, mita au chombo kingine au kwa niaba ya mtoa huduma.

(2) Kwa madhumuni ya kifungu kidigo cha (1), “sehemu ya makualiano” maana yake ni makualiano kwa ajili ya mauzo na ununuzi ambao kwa kadri ulivyoo-
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(a) gharama italipwa na nyongeza ya malipo ya nyongeza baada ya malipo ya awali;
(b) uwasilishaji wa bidhaa unasafika katika baada ya malipo ya awali kufanyika; na
(c) umiliki wa bidhaa unahamishiwa kwa kukabidhi.

(3) Waziri anaweza kutunga kanuni zitakazoainisha kodii ya ongezeko la thamani itakayolipwa chini ya kifungu hiki kwa ajili ya-

(a) huduma inayotozwa kodi ambayo itazingatia muda ambao sheria inaruhusu muda wa kulipa kusubiria muda ambao unatumika kwa sheria nyingine yoyote;
(b) huduma inayotozwa kodi ambayo itafanyiwa kabla ya jumla ya malipo yote kufahamika;
(c) huduma chini ya makubaliano kuhusiana uzuiaji wa sehemu ya malipo au malipo yote hadi masharti fulani yatimizwe; au
(d) huduma inayotozwa kodi ambayo kodi ya ongezeko la thamani itajulikana hapo baadaye.

17.- (1) Thamani ya huduma inayotozwa kodi ambayo imetolewa Tanzania Bara ni kiasi halisi cha huduma yenye punguzo la kiwango kinacholingana na sehemu ya kodi kwa gharama halisi.

(2) Thamani ya huduma inayotozwa kodi kwa huduma zitakazoingizwa nchini itakuwa ni kiwango kwa ajili ya utoaji huduma hiyo.

(3) Thamani ya huduma ambayo hazitozwi kodi itakuwa ni kiwango halisi kwa ajili ya huduma hiyo.

(4) Thamani ya huduma ambayo haina malipo itakuwa sifuri.

18. Pale ambapo mtu anayetozwa kodi anatoa huduma inayotozwa kodi kwa mtu aliywe na uhusiano na huduma inatolewa bila ya malipo yoyote au kwa malipo ambayo ni pungufu ya thamani halisi ya soko, thamani ya huduma hiyo, itakuwa ni thamanai halisi ya soko kwa huduma iliyopunguzwa thamani kutoka sehemu ya thamani halisi ya sokoni.

19.- (1) Kila huduma endelevu au sehemu ya huduma endelevu au huduma ya muda itachukuliwa kuwa ni huduma inayojitegemea.

(2) Pale ambapo huduma endelevu au sehemu za huduma
endelevu
au huduma za muda hazitambuliki kwa urahisi, kila huduma itachukuliwa kuwa ni mlolongo wa huduma inazojitegemea kwa kila sehemu ya huduma ambayo kila sehemu ya malipo inahusika.

(3) Kwa madhumuni ya kubaini muda wa utoaji huduma kwa kila sehemu ya ukodishaji au huduma nyingine inayohusu haki ya matumizi ya mali, huduma hiyo itachukuliwa kuwa imetolewa kwa uendelevu kwa kipindi chote cha ukodishaji au matumizi.

20.- (1) Shughuli ya kiuchumi itatambuliwa kuwa endelevu wakati wa kuuza iwapo-
(a) kila kitu kilicho na umuhimu kwa ajili ya unendeshaji endelevu wa shughuli hiyo ya kiuchumi kinawasilishwa na mtu ambaye ndiye anayeendeshwa shughuli za kiuchumi; na
(b) mnunuzi anakuwa mmiliki wakati au kwa madhumuni ya shughuli ya kiuchumi atakayoendeshaba baada ya mauzo.

(2) Bila kuathiri mashrti ya kifungu kidogo cha (1), sehemu ya shughuli ya kiuchumi itatambuliwa kuwa ni shughuli ya kiuchumi iwapo inaweza kuendeshwa kwa kujitegemea.

(3) Pale ambapo mtu anayetoa kodi anatoa huduma Tanzania Bara ikiwa ni sehemu ya muamala kwa mauzo ya shughuli ya kiuchumi ambayo inaendeshwa mtu anayetoza kodi kwenda kwa mtu mwingine anayetoza kodi-
(a) huduma hizo zitachukuliwa kuwa ni huduma moja ambayo imetolewa Tanzania Bara; na
(b) huduma moja itachukuliwa kuwa haikuwa shughuli ya utoaji wa huduma.

(4) Kwa madhumuni ya kukokotoa stahili malipo ya mtu anayetoa huduma kuhusiana na deni la kodi ya ongezeko la thamani ya ununuzi juu ya muamala ambao unahusu kifungu kidogo cha (3) kinatumika-
(a) kodi yoyote ya ongezeko la thamani ya ununuzi iliyolipwa wakati wa upatikanaji wa bidhaa au huduma kwa madhumuni ya muamala huo itachukuliwa kuwa-
(i) wakati wa mtoa huduma anapotoa huduma inayotoza kodi inayohusiana na huduma hizo kwa maana kwamba mtoa huduma ndiye anashughulikia bidhaa zinazotoza kodi;
(ii) katika hali nyingine yoyote, itakokotolewa kwa mujibu wa formula ya malipo ya sehemu ya deni la kodi ya ongezeko la thamani ya ununuzi; na
(b) thamani ya huduma moja inayojindesha haitajumuishwa kwenye hesabu itakayofanyika kwa mujibu wa kifungu cha 73.

21.- (1) Pale ambapo-
(a) huduma kuhusiana na haki, uamuzi wa hiari au vocha itatozwa kodi; na
(b) huduma ya awali inatolewa kuhusiana na utekelezaji wa haki, uamuzi wa hiari au mauzo ya vocha inatolewa kikamilifu au sehemu kwa ajili ya huduma hiyo iliyotangulia, malipo kwa ajili ya huduma iliyotajwa yatakuwa na ukomo kuhusiana na malipo yaliyofanyika kwa huduma hiyo iliyotangulia au kuhusiana na utekelezaji wa haki au uamuzi wa hiari.

(2) Pale ambapo-
(a) huduma kuhusiana na haki, uamuzi wa hiari au vocha si huduma inayotozwa kodi;
(b) huduma itatolewa kwa mara nyingine katika utekelezaji wa haki, uamuzi wa hiari au mauzo vocha, kwa malipo kamili au kwa sehemu ya malipo kwa ajili ya huduma iliyotangulia;
(c) huduma iliyotajwa ni huduma inayotozwa kodi, malipo kwa ajili ya huduma iliyotolewa awali yatajumuisha malipo yaliyokwishafanyika kwa ajili ya haki, uamuzi wa hiari au vocha.

(3) Bila kujali masharti ya kifungu hiki, usambazaji wa vocha utachukuliwa kuwa ni utoaji wa huduma.

22. Pale ambapo-
(a) huduma inayotozwa kodi inatolewa katika utekelezaji wa haki, uamuzi wa hiari au mauzo ya vocha, kikamilifu au sehemu ya malipo kwa ajili ya utoaji wa huduma; na
(b) mtoa huduma au bidhaa atapokea malipo kutoka kwa mtu mwingine ambaye ni mlipa kodi kutokana na utekelezaji wa haki au uamuzi wa hiari au upokeaji wa
vocha au kwa sababu ya utoaji wa huduma, mlipa kodi atachukuliwa kuwa ametoa huduma inayotozwa kodi kiasi kilichopokelewa kitachukuliwa kuwa ni malipo kwa ajili ya huduma hiyo.

23.- (1) Waziri anaweza, kuainisha aina yoyote ya nyaraka zitakazokuwa usahidi ambao, badala ya ankara ya kodi, mtu anayetozwa kodi anaweza kuitumia kuthibitisha mkopo wa kodi ya ongezeko la thmani kwa ununuzi, ambayo mtu huyo anaweza kuwa na haki kutokana na manunuzi ya ankara au inayofuatilia marejesho ya Ankara hiyo.

(2) Endapo hapatakuwepo kanuni, nyaraka yoyote itakayothisita kuwepo kwa mkopo itatumika katika kufanya hesabu au itatumika kuthibitisha mkopo wa kodi ya ongezeko la thamani ya ununuzi.

24.- (1) Kifungu hiki-
(a) kitatumika kwa huduma inayotolewa na mtoa huduma wa za simu zinazofanyiwa malipo ya awali;
(b) kitatumika kwa huduma zinazotolewa na mtoa ambaye ni msambazaji, hakala au mtu wa katika bidhaa za mawasiliano ya simu; na
(c) hakatatuma kwa mtoa huduma ya wa mawasiliano ya simu kwenda kwa mtoa huduma ya mawasiliano mengine.

(2) Iwapo mtoa huduma wa mawasiliano ya simu anatoa huduma kwa mtu wa kati anayetoa huduma ya mawasiliano kwa bei pungufu ya bei ya mauzo ya rejareja iliyo kusudiwa, malipo kwa ajili ya bidhaa hizo yatakomotolewa kama kwamba mtu huyo wa kati alikuwa amelipa bei halisi ya rejareja iliyo kusudiwa.

(3) Iwapo mtu wa kati anayetoa huduma ya mawasiliano ya simu atanunua au atauza bidhaa ya mawasiliano ya simu ya malipo ya awali-
(a) utoaji wa huduma hizo kati utachukuliwa kana kwamba haukuwa ni utwaaji wa huduma; na
(b) huduma inayotolewa na mtoa wa kati itachukuliwa kwamba haukuwa ni utoaji wa huduma.

(4) Iwapo mtoa huduma wa mawasiliano ya simu anasambaza bidhaa za mawasiliano ya simu kwa kupitia mtu wa kati ambaye ni wakala wa huduma za mawasiliano ya simu, malipo kwa ajili ya
Huduma hizo hayatapunguzwa kutoka katika bakshishi itakayolipwa kwa mtu wa kati.

25.- (1) Kiasi cha kodi ya ongezeko la thamani kitakachozwa kwenye huduma za michezo ya bahati nasibu zinzazotolewa na mtu anayetozwa kodi zitakadiliwa kwa kuzingatia ujumla wake chini ya kifungu hiki kwa kila kipindi cha kodi badala ya kila huduma ya michezo ya bahati nasibu.

(2) Iwapo mtu anayetozwa kodi anatatoa huduma za michezo ya bahati nasibu, kiasi cha kodi ya ongezeko la thamani kwa mauzo kinachotakiwa kulipwa kwa huduma zilizotolewana kwa kila kipindi cha kodi kitakuwa ni kwango chanya, iwapo kimekokotolewa kwa mujibu wa fomula ifuatayo-

\[(A - B) \times C\]

Pale ambapo-

- **A:** ni idadi yote ya kiasi kilichopingwa na mtu huyo kwa kipindi hicho;
- **B:** idadi yote ya kifedha zilizolipwa ndani ya kipindi hicho; na
- **C:** ni sehemu ya kodi.

(3) Masharti ya Sehemu ya Nne (b), hayatatumika kwa huduma za michezo ya bahatinasibu.

(4) Malipo yaliyorejewa kwenye sehemu ndogo ya katika kutafsiri ya idadi yote ya fedha haitachukulika kuwa ni malipo kwa ajili ya huduma zilizotolewa.

(5) Mtu anayetozwa kodi hatatumia ankara ya kodi kwa ajili ya huduma ya michezo ya bahati nasibu.

26.- (1) Pale ambapo tiketi inayotambulika kwenye michezo ya bahati nasibu, kamari au shughuli kama hiyo itauzwa kwa mtu wa kati kwa bei iliyo chini ya bei ya rejareja iliyookusudiwa-

(a) malipo kwa ajili ya huduma hiyo yatakokotolewa kama kwamba mtu huyo wa kati alikuwa amelipa bei ya rejareja iliyookusudiwa;

(b) utwaaji utakaofanywa na mtu wa kati utachukuliwa kana kwamba haukuwa ni utwaaji wa huduma.

(c) uuza j mpya utakaofanywa na mtu wa kati utachukuliwa kana kwamba haukuwa ni uotoaji wa huduma.

(2) Iwapo mtu anayetozwa kodi anauza tiketi kwenye michezo ya bahati nasibu, kamari au shughuli kama hiyo kwa kupitia mtu wa kati ambaye ni wakala wa mtu anayetozwa kodi,
malipo kwa ajili ya huduma inayotolewa na mtu anayetozwa kodi hayapatunguzwa kutoka kwenye bakshishi anayelipwa kwa mtu wa kati.

(3) Endapo mtu wa kati anatoa huduma ya uwakala, kwa ajili ama ya mtoa huduma wa michezo ya bahati nasibu au kwa ajili ya mtu mwingine, kuhusiana na mauzo ya tiketi za michezo ya bahati nasibu, kamari au shughuli kama hiyo-
(a) utoaaji wa huduma hiyo utachukuliwa ni kwamba haukuwa huduma; na
(b) upatikanaji wa huduma utachukuliwa kwamba haukuwa upatikanaji wa huduma.

(4) Kwa madhumuni ya kifungu hik, “mtu wa kati” inajumuisha msambazaji, wakala au mtu wa kati wa aina nyingine.

27. Pale ambapo mtu anayetozwa Kodi ni mwajiri na anatoa huduma inyotozwa Kodi kwa mwajiriwa kama sehemu ya mshahara wa mwajiriwa huyo au kutokana na uhusiano wao katika ajira hiyo huduma itachukuliwa kuwa imetolewa kwa malipo yaliyo sawa na thamani halisi ya soko kwa huduma hiyo.

28.- (1) Pale ambapo huduma au makubaliano kwa ajili ya huduma yanafutwa na sehemu ya malipo yaliyo fanyika awali yanashikiliwa na msambazaji, thamani yoyote inayoruhusiwa chini ya kifungu cha 74 kwa sababu ya ufutaji, itakuwa imetunguzwa na kuweka maanani kiasi kilichoshikiliwa.

(2) Endapo huduma au makubaliano kwa ajili ya utoaji wa huduma yanafutwa na mtoa huduma analipwa kiasi fulani kutoka kwa mteja kutokana na kufutwa huko, thamani itakayotozwa Kodi itachukuliwa maani kuwa ni huduma au bidhaa iliyo katika kipindi wakati kiwango kilicholipwa kimerudishwa.

(3) Masharti ya vifungu vidogo vya (1) na (2) yatatumika pasipo kujali kwuwa ufutaji huo utasababisha kuonekana kwuwa hakuna huduma iliyo tolewa na rejea yoyote kwa mtoa huduma na mteja kwenyi vifungu hivyo vidogo, itachukuliwa kuwa ni rejea kwa watu ambao wangekuwa mtoa huduma na mteja kama muamala usingefutwa.

29.- (1) Pale ambapo mdai anatoo malipo ya mdaiwa kwa mtu wa tatu, kwa malipo kamili au sehemu ya malipo kwa mkopeshaji kwa ajili ya deni linadaiwa-
(a) huduma kwa mtu huyo wa tatu itachukuliwa kuwa imetolewa na mdaiwa na hadhi yake kuhusiana na kodi ya ongezeko la thamani itaamuliwa ipasavyo; au
(b) mdai atawajibika kulipa kodi ya ongezeko la thamani kwa huduma iliyotolewa na kodi hiyo italipwa kwa kutoa kipaumbele-
   (i) ulipaji wa deni; na
   (ii) urejeshaji kwa mdaiwa au mtu mwingine sehemu yoyote ya mauzo ambayo ni ziada ya deni hilo.

(2) Mdai ambaye hakusajiliwa lakini anawajibika kulipa kodi ya ongezeko la thamani, katika utekelezaji wa masharti ya kifungu kidogo cha (1), atalipa kodi ya ongezeko la thamani katika muda na kwa namna ambayo Kamishna Mkuu ataainisha.

(3) Kifungu hiki kitamhusu mwakilishi anayetenda kwa niaba ya mdai kama kwamba mwakilishi huyo ndiye mdai.

**SEHEMU YA TATU USAJILI**

30.- (1) Mtu atasajiliwa kuwa mlipa kodi ya ongezeko la thamani kuanzia siku ya kwanza ya mwezi, iwapo kuna sababu za msingi za kutarajia kuwa marejesho yatakakyofanyika katika kipindi cha miezi kumi na mbili kuanzia mwanzoni mwa mwezi uliopita yatakuwa ni sawa au zaidi ya thamani ya chini ya kwango cha malipo ya usajili. 
(2) Mtu atatakiwa, kuhusiana au ndani ya mwezi wowote, kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani kuanzia siku ya kwanza ya mwezi huo iwapo-
   (a) marejesho ya mtu huyo ni sawa au yanazidi thamani ya chini kabisa ya malipo ya usajili katka kipindi cha miezi kumi na mbili kinachoishia mwishoni mwa mwezi uliopita; au
   (b) marejesho ya mtu huyo ni sawa au yanazidi thamani ya chini kabisa ya nusu ya malipo ya usajili kwa kipindi cha miezi sita kinachoishia mwishoni mwa mwezi uliopita.
(3) Masharti ya kifungu kidogo cha (2) hayatatumika kwa iwapo, kwa kuzingatia usahidi wa msingi uliotolewa kwa Kamishna Mkuu, ameridhika kuwa masharti ya kifungu kidogo cha (1) hayakuzingatiwa.
(4) Kiasi cha thamani ya chini cha ada kwa ajili ya malipo ya
(5) Kwa madhumuni ya Sehemu hii, marejesho ya mtu yatakuwa ni kiasi cha-
(a) idadi nzima ya thamani ya huduma iliyotolewa au itakayotolewa na mtu wakati wa utekelezaji wa shughuli ya kiuchumi inayoendeshwa wakati kwa kipindi hicho; na
(b) thamani ya jumla ya huduma zilizoingizwa nhini au zitakazoingizwa kwa mtu wakati kwa kipindi ambacho atatuzwa kodi, ikiwa mtu huyo alikuwa ni mlipa kodi kwa kipindi hicho.

(6) Kiasi kifuatacho hakitajumuishwa wakati wa kufanya hesabu ya marejesho kuhusiana na malipo ya mtu kwa madhumuni ya Sehemu hii-
(a) thamani ya huduma ambayo haitozwi kodi, iwapo mtu huyo si mtu anayetozwa kodi;
(b) thamani ya mauzo ya mali isiyohamishika ya mtu huyo;
(c) thamani ya huduma inayotolewa kutokana na mauzo ya shughuli za kiuchumi au sehemu ya shughuli za kiuchumi kama kitu kinachotakiwa kupewa kipaumbele; na
(d) thamani ya huduma iliyotolewa kutokana na kuacha kuendesha shughuli za kiuchumi kwa kipindi cha kudumu.

Watunengine wengine wanaotakiwa kusajiliwa

31.- (1) Bila ya kujali masharti ya kifungu cha 30, mtu atatakiwa kujisajili kwa ajili ya kulipa kodi ya ongezeko la thamani iwapo -
(a) mtu huyo anaendesha shughuli ya kiuchumi inayohusu utoaji wa huduma ya kitaalam inayotolewa Tanzania Bara, iwapo huduma hizo za kitaalam zinatolewa na mtu huyo, mwanachama au mwajiriwa wa mtu huyo; na
(b) bidhaa za huduma yake Tanzania Bara kikawaida zinatolewa na mtu ambaye-
(i) mtu huyo ameruhusiwa, ameidhinishwa au amesajiliwa kutoa huduma za kitaalam chini ya sheria nyingine; au
(ii) mtu huyo anastahili kuwa mwanachama wa asasi ya wataalam iliyo na ulingani wa usajili kitaifa ambao
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unaweka masharti kuhusiana na uтолe\\u00e8\\u00e6 w u wa huduma za kitaalam za aina hiyo.
(2) Asasi ya kiserikali au taasisi itatakiwa kujisajili kwa ajili ya malipo ya kodi ya ongezeko la thamani.

32.- (1) Mtu anayetakiwa kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani, atawasilisha maombi kwa ajili ya usajili kwa Kamishna Mkuu ndani ya siku kumi na nne kutoka tarehe aliyotakiwa kujisajili.
(2) Mtu anayetakiwa kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani kwa mujibu wa kifungu kidogo cha (1) anaweza kuwasilisha maombi kwa ajili ya kusajiliwa kupitia kwa mwakilishi wake.

33. Kamishna Mkuu atafafanua namna ya kuwasilishia maombi ya kusajiliwa.

34.- (1) Pale ambapo Kamishna Mkuu ameridhika kuwa mwombaji anasifa za kusajiliwa kwa ajili ya kodi ya ongezeko la thamani, atamsajili mtu huyo.
(2) Kamishna Mkuu, kwa taarifa ya maandishi, atamtaarifu mwombaji wa kusajiliwa kuhusu uamuzi wa usajiliwa.
(3) Taarifa iliyo\u00fato\u00efwa chini ya kifungu kidogo cha (2) itaeleza nafasi na Kamishna Mkuu-
(a) atamsajili mwombaji, siku ambayo usajili utafanyika;
(b) amekataa maombi, sababu za kukataliwa huko na maelezo kuhusiana na haki ya kupinga na kukata rufaa dhidi ya uamuzi, iki\u00f3jumuisha muda, mahali na namna ya uwasilishaji wa taarifa ya pingamizi.
(4) Kamishna Mkuu, baada ya kutolea uamuzi maombi, atatoa hati ya usajili.

35. Pale ambapo Kamishna Mkuu anaridhika kuwa mwombaji wa usajili anatakiwa kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani na kwamba mwombaji huyo hajafanya maombi kwa ajili ya kusajiliwa, kwa kuzingatia kifungu cha 32, Kamishna Mkuu atamsajili mwombaji huyo na atamtaarifu mwombaji huyo kuhusu usajili si za\u00ed ya siku kumi na nne baada ya siku ambayo usajili unafanyika.

36. Pale ambapo Kamishna Mkuu anakono
kushughulikia maombi ndani ya muda unaohitajika, masharti ya kifungu hiki hayatatumika kwa mtu yeyote anayetozwa kodi ambaye anatakiwa kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani.

37. Mtu aliyesajiliwa atapewa Namba ya Utambulisho ya Mlipakodi na Namba ya Usajili ya Kodi ya Ongezeko la Thamani na atatumia namba hizi kwenye nyaraka zote zinazotakiwa kutolewa chini ya Sheria hii.

38. Usajili wa mwombaji chini ya Sheria hii utakuwa ni usajili mmoja ambao utajumuisha shughuli zote za kiuchumi zitakazofanywa na tawi la mwombaji huyo au divisheni.

39. Mtu aliyesajiliwa, atatoa taarifa kwa Kamishna Mkuu kwa maadishi, ndani ya siku kumi na nne baada ya kutokea kwa mabadiliko yafuatayo-
(a) jina la mwombaji, jina la biashara au jina lakibiashara la mtu huyo;
(b) anuani au maelezo mengine ya anuani ya mtu huyo;
(c) sehemu moja au ambazo kupitia kwa mtu huyo anaendesha shughuli za kiuchumi Tanzania Bara;
(d) hali halisi kuhusiana na shughuli moja au ambazo za kiuchumi ambayo au ambazo zinaendeshwa na mtu huyo;
(e) hadhi ya mtu aliyesajiliwa au asiyesajiliwa kulipa kodi ya ongezeko la thamani; na
(f) mabadiliko mengine yoyote yaliyoainishwa kwenye kanuni.

40.- (1) Bei iliyoitangazwa au kuorodheshwa na mtu aliyesajiliwa kuhusiana na huduma inayotozwa kodi itajumuisha kodi ya ongezeko la thamani, na tangazo au orodha itaelezea kuwa bei hiyo inajumuisha kodi ya ongezeko la thamani, isipokuwa kwamba bei ya bidhaa au huduma zinazotolewa kwa rejareja si lazima ieleze pembro kuwa kodi ya ongezeko la thamani.
imemjumuishwa kwenye bei iwapo-

(a) tangazo linaloeleza kuwa bei inajumuisha kodi ya ongezeko la thamani litatolewa na kuonyeshwa kwa uwazi-

(i) katika au karibu na sehemu ya kuingilia kwenye jengo au kwenye tovuti, mahala ambapo bidhaa au huduma zinatolewa kwa ajili ya usambazaji; na

(ii) mahala au kurasa ya tovuti ambayo malipo yanafanyika; na

(b) stakabadhi au ankara inayotolewa binafsi kwa mteja inaelezea jumla ya kodi ya ongezeko la thamani inayotozwa kwa ajili ya huduma ambazo zinahusika, na iwapo zinahusika, na pale inapobidi, inatambua aina za bidhaa ambazo zinatakiwa kulipwa.

(2) Waziri anaweza kutunga kanuni zitakazo elezea namna nyingine ya kuweka wazi bei za bidhaa zinazotozwa kodi kuhusiana na mto aliyesajiliwa au kundi la watu waliosajiliwa, isipokuwa kwamba, namna inayohusu uwekaji bei ya kodi ya ongezeko la thamani inaweza kuainishwa na jengo au tovuti, mahala ambapo bidhaa au huduma zinatolewa kwa ajili ya kodi.

(3) Kiwango kinachotozwa kodhi na mto ambaye anatozwa kwa ajili ya usajili, anaweza kufuta maombi kwa ajili ya kuweka kwenye kanuni.

41-(1) Mtu aliyesajiliwa kulipa kodi ambaye anatafaa kutoa huduma inayotozwa kodi kwa kipindi cha kudumu ataomba kufutiwa usajili wake katika namna itakayoainishwa kwenye kanuni.

(2) Maombi yaliyorejewa chini ya kifungu kidogo cha (1) yatafanywa au yatawasilishwa ndani ya siku kumi na nne baada ya tarehe ambayo mto huyo anaacha kutoa huduma zinatolewa kwa kipindi cha kudumu.

(3) Mtu aliyesajiliwa anayeshindwa kufanya malipo ya usajili, anaweza kufanya maombi kwa ajili ya kufutiwa usajili wake chini ya utaratibu utakaoainishwa kwenye kanuni.
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42.- Pale ambapo Kamishna Mkuu anaridhika kuwa mtu anawasilisha maombi kwa ajili ya kufutiwa usajili wake, hatakiwi kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani na mtu huyo amesajiliwa kwa-
   (a) japo miezi kumi na mbili, Kamishna Mkuu, kwa taarifa ya maandishi, afutera usajili wa mtu huyo; au
   (b) chini ya miezi kumi na mbili, Kamishna Mkuu, kwa taarifa ya maandishi, anaweza kufuta usajili wa mtu, iwapo ataridhika kuwa ni vyema kufanya hivyo.

43.- (1) Kamishna Mkuu, kwa taarifa, atafuta usajili wa mtu ambaye habita jiki kusajiliwa kwa ajili ya kulipa kodi ya ongezeko la thamani, iwapo Kamishna Mkuu ataridhika kuwa-
   (a) mtu ambaye amesajiliwa kwa kuzingatia taarifa za uongo au zinazopotosha; au
   (b) mtu anaendesha shughuli ya kibiashara.

(2) Ufutwaji wa usajili wa mtu utaanza kuwa na nguvu kuanzia tarehe iliyo ainishwa kwenye taarifa ya ufutwaji wa usajili.

44. Mtu ambaye usajili wake umefutwa -
   (a) atakoma mara moja kuwa mtu aliyesajiliwa;
   (b) mara moja ataacha kutumia au kutoa nyaraka yoyote ikijumuisha ankara za malipo ya kodi na taarifa za mabadiliko ambazo zinamtambulisha kama mtu aliyesajiliwa;
   (c) ndani ya siku thelathini baada ya tarehe ya kufutwa kwa usajili wake, atapeleka marejesho ya mwisho ya kodi ya ongezeko la thamani na atalipa kodi zote anazodaiwa chini ya Sheria hii.

45.- (1) Kamishna Mkuu itatunza na kuchapisha rejesta iliyo na taarifa sahihi na zinazoenda na wakati kuhusu watu waliosajiliwa, ambayo itajumuisha-
   (a) jina na anuani ya mtu aliyesajiliwa;
   (b) biashara au jina la au majina ya kibiashara ambayo chini yake mtu aliyesajiliwa anaendesha shughuli za kiuchumi;
   (c) Namba ya Utambulisho ya mlipa kodi na namba ya usajili ya malipo ya kodi ya ongezeko la thamani ya mtu huyo aliyesajiliwa; na
   (d) tarehe ambayo usajili ulifanyika.
(2) Kamishna Mkuu itatunza kumbukumbu kamili za nyuma za rejesta zinayotambulisha mtu aliyesajiliwa kulipa kodi ya ongezeko la thamani na, kwa maombi, atawezeshwa kumbukumbu kuwa wazi kwa umma au kwa kujumuisha taarifa za nyuma za rejesta iliyochapishwa.

SEHEMU YA NNE
SEHEMU YA KULIPIA/KUTOZWA KODI

(a) Huduma Zinazotolewa ndani ya Tanzania Bara

46.-(1) Usambazaji wa bidhaa utachukuliwa kuwa umefanyika Tanzania Bara, iwapo bidhaa hizo zimewasilishwa au kupatikana ndani ya Tanzania Bara.

(2) Kwa madhumuni ya kifungu kidogo cha (1), bidhaa zitakazosambazwa baada ya kuingizwa Tanzania Bara na kabla ya kutumika kwa matumizi ya nyumbani, zitachukuliwa kuwa zimewasilishwa au kupatikana nje ya Tanzania Bara.

47.-(1) Bidhaa zilizo wekwa au kukusanywa Tanzania Bara kwa mkataba na msambazaji zitachukuliwa kuwa ni bidhaa zilizotengenezwa Tanzania Bara.

(2) Usambazaji wa bidhaa utachukuliwa kuwa ni usambazaji uliofanywa Tanzania Bara, iwapo bidhaa hizo zimetumwa au kusafirishwa kutoka Tanzania Bara kwenda nje ya Jamhuri ya Mungano.

48.- (1) Usambazaji wa huduma inayohusiana moja kwa moja na mali isiyohamishika itachukuliwa kuwa ni huduma iliyoifanywa Tanzania Bara iwapo-

(a) ardhi ambayo mali inahusiana haiko Tanzania Bara; na
(b) msambazaji wa huduma ni-

(i) raia wa Tanzania Bara; au
(ii) ambaye si raia, anayejishughulisha na shughuli za kiuchumi kwenye sehemu maalumu ndani ya Tanzania Bara.

(2) Usambazaji wa mali isiyohamishika uliorejewa kwenye kifungu kidogo cha (1), utachukuliwa kuwa ni usambazaji
uliofanyika Tanzania Bara iwapo:
(a) ardhi ambayo mali husika isiyohamishika haipo Tanzania Bara; na
(b) msambazaji -
(i) ni mkazi wa Tanzania Bara; au
(ii) ambaye si mkazi, lakini anaendesha shughuli zake za kiuchumi ndani ya au kupitia sehemu maalum iliyoko Tanzania Bara.

49. Ikiwa msambazaji si mkazi ambaye anaendesha shughuli kupitia sehemu maalum iliyoko Tanzania Bara, huduma za usambazaji ambazo zinahusiana na moja kwa moja na ardhi zilizofanyika Tanzania Bara.

50. Pale ambapo maji, gesi, mafuta, umeme au nguvu ya joto vinasambazwa kupitia bomba, kebo au mtandao mwingine wa usambazaji na kuwasilishwa katika sehemu iliyo ndani ya Tanzania Bara au kutoka kwenyeni sehemu iliyo ndani ya Jamhuri ya Muungano, usambazaji huo utachukuliwa kuwa ni huduma za usambazaji uliotolewa ndani ya Tanzania Bara.

51.- (1) Huduma za usambazaji wa huduma au bidhaa kwa mtu asije raia aliyesajiliwa kwa mteja aliyesajiliwa utachukuliwa kuwa ni usambazaji uliofanyika Tanzania Bara.
(2) Kifungu kidogo cha (1) hakitatumika iwapo mteja si raia ambaye anajihusisha na shughuli za kiuchumi kwenyeni au kupitia sehemu maalumu ndani ya Tanzania Bara. 
(a) kwa madhumuni ya kuendesha shughuli za kiuchumi; au
(b) kupitia sehemu hiyo maalum.

52.- (1) Usambazaji wa huduma za mawasiliano ya simu utachukuliwa kuwa ni huduma ya usambazaji uliofanywa Tanzania Bara, ikiwa mtu aliyeo Tanzania Bara, mwingine zaidi ya mtoa huduma wa mawasiliano ya simu anachomisha usambazaji kutoka kwa mtoa huduma wa mawasiliano ya simu, bila kujali kama mtu huyo anaanzisha usambazaji kwa niaba yake au la.
(2) Kwa madhumuni ya kifungu kidogo cha (1), mtu anayeanzisha huduma za usambazaji wa mawasiliano ya simu ni mtu ambaye -
(a) anadhibiti uanzishwaji wa wa huduma ya usambazaji;
(b) analipia huduma ya usambazaji;
(c) anaingia kwenye mkataba wa huduma ya usambazaji; au
(d) ikiwa ni vigumu kwa mtoa huduma kuumua mahali alipo mtu aliyrejewa chini ya kifungu kidogo cha (1), kutokana na aina ya huduma au aina ya mteja, mtu huyo ambaye kwake ankara kwa huduma iliyoolewa imepelekwa.

(3) Kifungu kidogo cha (2) hakitatumika ipapo mtu anayanzisha mwito ndani ya Tanzania Bara, si mkazi na anatumia mawasiliano ya simu popote duniani na ambaye analipia huduma hiyo ya usambazaji chini ya mkataba uliofanywa na mtoa huduma wa mawasiliano ya simu ambaye si mkazi kwa kupitia sehemu nje ya Jamhuri ya Muungano ambako mtu huyo asiye mkazi ana makao.

53.- (1) Usambazaji wa huduma zifuatazo zitachukuliwa kuwa zimefanyika Tanzania Bara kwa mteja ambaye hajasajiliwa-
(a) huduma zilizofanywa Tanzania Bara ipapo huduma zimepokelewa na mtu aliye Tanzania Bara ambaye anatumia au kufaidika na huduma hiyo kikamilifu;
(b) huduma zilizopokelewa kwa ajili ya urushaji wa matangazo kwa njia ya radio au runinga katika anuani iliyoko Tanzania Bara;
(c) huduma za mawasiliano ya kielektroniki zinawasilishwa kwa mtu ambaye yuko Tanzania Bara katika muda ambao huduma hiyo imewasilishwa;

(2) Kwa madhumuni ya kifungu hiki-
“huduma za kielektroniki” maana yake ni yoyote kati ya huduma zifuatazo zinazotolewa au kuwasilishwa kupitia mtandao wa mawasiliano ya simu-
(a) tovuti, tovuti-mwenyeji au mipango ya ukarabati wa mbali na vifaa;
(b) maunzi laini na uhuishaji wake;
(c) taswira, ujembe mfupi na taarifa;
(d) ufikiwaji wa kanzi data
(e) vifurushi vya elimu binafsi;
(f) muziki, filamu na michezo ikijumuisha michezo ya bahatinasibu; na
(g) siasa, utamaduni, sanaa, michezo, sayansi, pamoja na
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urushaji mwingine wa matangazo na matukio
ikiumuisha matangazo ya runinga;

54.- (1) Huduma nyingine zozote za usambazi zitachukuliwa
kuwa ni huduma za usambazaji zilizofanywa Tanzania Bara iwapo -
(a) mteja ni mkazi wa Tanzania Bara na si mtu
aliyesajiliwa; na

(b) msambazaji-
   (i) ni mkazi wa Tanzania Bara; au
   (ii) si mkazi na anaendesha shughuli za kiuchumi
       kwenye au kupitia sehemu maalum
       iliyoko Tanzania Bara; na
(c) usambazaji unafanywa kutekeleza shughuli za kiuchumi
   au kwa kupitia sehemu maalum.

(2) Usambazaji wa huduma utachukuliwa kuwa ni huduma ya
usambazaji uliofanywa Tanzania Bara ikiwa haitachukuliwa kuwa ni
huduma ya usambazaji uliofanywa -
   (a) Tanzania Bara kwa mujibu wa kifungu cha 53; na
   (b) msambazaji-
      (i) ni mkazi wa Tanzania Bara; au
      (ii) si mkazi na anaendesha shughuli za kiuchumi
          kwenye au kupitia sehemu maalum
          iliyoko Tanzania Bara.

55. Huduma ya usambazaji kwa mteja ambaye amesajiliwa,
inayotolewa na mtu ambaye si mkazi na aliyesajiliwa, itachukuliwa
kuwa ni huduma ya usambazaji iliyofanyika Tanzania Bara.

56. Pale ambapo huduma ya usambazaji ni endelevu au muda
ni mlolongo wa huduma tofauti za usambazaji, sehemu ambayo kila
huduma ya usambazaji inafanyika itaamuliwa tofauti.
57. Huduma ya usambazaji kwa mali isiyohamishika itakadirirwa kwa kiwango sifuri, iwapo ardhi ambayo mali inayohusika ipo nje ya Jamhuri ya Muungano.

58.- (1) Huduma ya usambazaji wa bidhaa utakadirirwa kiwango sifuri iwapo bidhaa hizo zinapatikana nje ya Jamhuri ya Muungano wakati wa usambazaji na hazitaingizwa, kuwekwa au kukusanywa ndani ya Jamhuri ya Muungano na mtoa huduma ya usambazaji.

(2) Bidhaa zilizosambazwa baada ya kuwingizwa na kabla ya kutumika ndani ya Jamhuri ya Muungano kwa matumizi ya nyumbani, zitachukuliwa kuwa ni bidhaa zilizopatikana nje ya Jamhuri ya Muungano wakati wa usambazaji.

(3) Mauzo ya bidhaa yatakadirirwa kwa kiwango sifuri iwapo bidhaa zilizosambazwa kwa mtalii au mgeni na muuzaji wa duka la bidhaa zilizopatikana. Waki na kuingizwa na umeme wa kodi ambaye anashahidi wa hati ili lipatikana. Wakati wa bidhaa na itaeleza kwamba bidhaa zilizopatikana nje ya Jamhuri ya Muungano bila ya kutumwa ndani ya Jamhuri ya Muungano.

(4) Kifungu kidogo cha (3) hakitatumika, iwapo bidhaa zilizopatikana ndani ya nchi au zinaingizwa upya ndani ya Jamhuri ya Muungano na msambazaji.

59.- (1) Pale ambapo bidhaa zinauzwa Tanzania Bara kwa njia ya kukodishwa, leensi au huduma za usambazaji zinazofanana, usambazaji huo utakadirirwa kwa kiwango sifuri, iwapo kwa kiasi fulani bidhaa hizo zinapatikana nje ya Jamhuri ya Muungano.

(2) Masharti ya fataayo yatatumika kwa madhumuni ya kifungu kidogo cha (1)-

(a) matumizi ya bidhaa zilizokodishwa kwenye eneo la mipaka ya kimataifa yatachukuliwa kuwa ni matumizi ndani ya Jamhuri ya Muungano iwapo kabla na baada ya matumizi hayo bidhaa hizo zinapatikana ndani ya Jamhuri ya Muungano; na

(b) huduma za usambazaji zitakadirirwa kwa kiwango
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sifuri iwapo bidhaa hizo ni njia ya usafiri na kipindi chote cha ukodishaji, leseni au huduma ya usambazaji unaofanana ziko sawa au chini ya siku tisini.

60.- Usambazaji wa bidhaa zinazotengenezwa kwa ajili ya kukarabati, zitakazotumika kurekebisha, kuhiifadh, kusafisha, kukarabati, kuboresha, kutibu au vinginevyo kuathiri uwingizwaji wa muda utakadiriwa kwa kiwango sifuri iwapo-

(a) bidhaa zilizosambazwa kwa ajili ya utunzaji zina ambanishwa kwenye au zinakuwa ni sehemu ya bidhaa hizo zinatoingizwa nchini kwa muda mfupi au hazitumiki au zinapoteza thamani kutokana na kutumiwa moja kwa moja katika ukarabati, utunzaji, usafi, uboreshaji, au vinginevyo zinazo athiri uingizwaji wa bidhaa nchini kwa muda mfupi; na

(b) bidhaa zinanzoingizwa nchini kwa muda-

(i) zinaingizwa chini ya mfumo maalum wa uingizaji bidhaa nchini kwa muda mfupi chini ya Sheria ya Usimamizi wa Forodha ya Africa Mashariki au zimeingizwa kwa muda mfupi Tanzania Bara kwa dhumuni ya utekelezaji wa huduma hizo;

(ii) zimeondolewa kutoka katika Jamhuri ya Muungano baada ya huduma kutolewa; na

(iii) hazitumiki Tanzania Bara kwa madhumuni ambayo si kuwezesha huduma kutolewa au kuwezesha kwa muda bidhaa kuingizwa Tanzania Bara au nje ya Jamhuri ya Muungano.

61. Usambazaji wa bidhaa au huduma utakadiriwa kwa kiwango sifuri, iwapo unahusiana na ukarabati au ubadilishaji wa bidhaa zilizo chini ya dhamana na-

(a) huduma ya usambazaji inatolewa chini ya makubaliano na malipo yaliyotolewa na mdhamini ambaye si mkazi na ni mtu ambaye hasajiliwa; na
(b) kuna kila sababu kuchukulia kuwa bidhaa zilizo chini ya dhamana kwa mujibu wa Sheria hii na kwa kuzingatia thamani ya kodi la ongezeko la thamani wakati wa kuingizwa nchini, isipokuwa kama hakuna kodi ya ongezeko la thamani iliyolipwa kabla.

62.- (1) Usambazaji wa bidhaa kwa matumizi ya matengenezo, ukarabati, usafi au vinginevyo zinazoathiri usafirishaji wa kimataifa wa ndege au meli utakadirwa kwa kiwango sifuri.

(2) Huduma za usambazaji wa maghala ya ndege au meli kwa ajili ya ndege au meli yatakadirwa kwa kiwango sifuri, iwapo maghala au sehemu yake, inatumika kwa matumizi au kwa mauzo kwenywe ndege au meli, wakati wa safari ambayo inafanya usafirishaji wa kimataifa.

(3) Huduma zifuatazo zitakadirwa kwa kiwango sifuri-
   (a) huduma za usambazaji wa usafiri wa kimataifa;
   (b) huduma za usambazaji wa bidhaa za kimataifa uliowekewa bima ya usafirishaji ;
   (c) usambazaji wa huduma ya ukarabati, utunzaji, usafi, ukarabati, marekebisho au vinginevyo ambazo huathiri ndege au meli zinazojishughulisha na usafiri wakimataifa;
   (d) usambazaji wa huduma zifuatazo kwa mtu asiye mkazi na ambaye hajasajiliwa-
      (i) huduma inayohusiana na upokeaji wa bidhaa, uongozaji wa meli, uokoaji au uvutaji wa meli au ndege inayojishughulisha na usafirishaji wa kimataifa; au
      (ii) huduma zinazotolewa moja kwa moja zinazojushika na utekelezaji au usimamizi wa meli au ndege zinazojishughulisha na usafiri wa kimataifa.

(4) Kwa madhumuni ya kifungu hiki-
   (a) “maghala ya ndege” maana yake ni maghala kwa ajili ya matumizi ya abiria au wafanyakazi wa kwenywe ndege, au kwa ajili ya kuhudumia ndege ;
   (b) “maghala ya meli” maana yake ni maghala kwa ajili ya
matumizi ya abiria, wafanyakazi wa kwenye meli, au kwa ajili ya kuhudumia meli;

(c) “maghala” kuhusiana na maghala ya ndege na meli, inajumuisha bidhaa kwa ajili ya matumizi kwengine ndege au meli, mafuta na vipuli na vifaa vingine, iwe ni vya matumizi ya papo kwa papo au la.

63.- (1) Huduma za usambazaji zinazohusiana moja kwa moja na ardhi nje ya Jamhuri ya Muungano zitakadiriwa kwa kiwango sifuri.

(2) Huduma za usambazaji zinazotolewa kuhusiana na bidhaa zilizopo nje ya Jamhuri ya Muungano, wakati wa kutolewa kwa huduma hizo, zitakadiriwa kwa kiwango sifuri.

(2) Huduma za usambazaji ambayo imejumuisha kwengine thamani ya kodi ya bidhaa iliyoiingizwa nchini ambayo itakadiriwa kiwango sifuri.

64.- (1) Huduma za usambazaji zitakadiriwa kwa kiwango sifuri iwapo huduma hiyo ni kwa ajili ya marekebisho, matunzo, usafi, ukarabati, mabadiliko, au vinginevyo inaathiri bidhaa ambazo-

(a) zimeingizwa nchini chini ya mfumo maalum chini ya Sheria ya Usimamizi wa Forodha ya Jumuiya ya Afrika Mashariki au zimeingizwa kwa muda mfupi ndani ya Tanzania Bara kwa madhumuni ya utoaji huduma; na

(b) zimeondolewa kutoka katika Jamhuri ya Muungano baada ya huduma kuwa imefulewa na hazitumiki Tanzania Bara kwa matumizi yoyote mbali na kuwezesha huduma kutolewa au kuwezesha bidhaa kuningizwa Tanazania Bara au kutolewa nje ya Jamhuri ya Muungano.

(2) Huduma za usambazaji ambazo zimapokelewa katika muda na sehemu isiyojulikana, mbali na muda na sehemu amapeto huduma zinatolewa, zitakadiriwa kwa kiwango sifuri iwapo zinatolewa nje ya Jamhuri ya Muungano.

(3) Huduma za usambazaji zitakadiriwa kwa kiwango sifuri iwapo-

(a) mteja yupo nje ya Jamhuri ya Muungano wakati wa usambazaji wa huduma na anatumia au kufaidika kikamiliifu na huduma hizo nje ya Jamhuri ya Muungano wa Tanzania; na
(b) huduma hazihusiani moja kwa moja na ardhi iliyoni
ndani ya Jamhuri ya Muungano au zinazotolewa
kuhusiana na bidhaa zilizo ndani ya Jamhuri ya
Muungano wakati wa usambazaji.
(4) Huduma za usambazaji haitakadiriwa katika kwango
sifuri kwa mujibu wa masharti ya kifungu kidogo cha (3) iwapo-
(a) usambazaji ni wa haki au wa hiari kwa mtu kupokea
huduma nyingine yoyote ndani ya Jamhuri ya Muungano; au
(b) huduma zinasambazwa chini ya makubaliano na mtu
asiye mkazi lakini zinatolewa chini ya makubaliano na mtu
aliye ndani ya Jamhuri ya Muungano ambaye hajasajiliwa.

65. Huduma za usambazaji zitakuwa kwa ajili ya kufungua
jalada, kuendesha mashtaka, utoaji wa kibali, uhamisho, upangaji,
utoaji leseni au ukeleleza wa haki miliki kwa matumizi ndani ya
Jamhuri ya Muungano, zitakadiriwa kwa kiwango sifuri.

66. Huduma za usambazaji wa mawasiliano ya simu ambayo
inatolewa na mto huduma wa mawasiliano ya simu kwenda kwa
mtu ambaye si mkazi na si mto huduma wa mawasiliano ya simu,
zitakadiriwa kwa kwango sifuri, ikijumuisha bila kuweka ukomo
kwa usambazaji unaohusisha usitishaji wa simu ndani ya Tanzania
Bara au urushaji wa ishara ndani au kwa kupitia Tanzania Bara.

(c) Masharti Maalum

67.- (1) Mtu asiye mkazi ambaye anaendesha shughuli za
kiuchumi Tanzania Bara bila ya kuwa na eneo maaalum na
anatoa huduma inayotozwa kodi, atawajibika kulipa kodi
ya ongoezeko la thamanai, na-
(a) atateua mwakilishi wa ukusanyaji wa kodi ya
ongoezeko la thamanai kwa Tanzania Bara kwa
mujibu wa masharti ya maaalum ya kodi, atawajibika kulipa kodi
ya ongoezeko la thamanai, na-
(b) atatoa dhamana, iwapo Kamishna Mkuu atahitaji.
(2) Mwakilishi wa ukusanyaji wa kodi ya ongezeko
la thamanai atakuwa ni mkazi na atawajibika kufanya mambo
yanayotakiwa kufanywa chini ya Sheria hii ambayo yatajumuisha-
(a) kufanya maombi ya usajili au ufutwaji wa usajili na
kutekeleza wajibu mwingine kuhusiana na usajili; na
(b) kulipa kodi yoyote ya ongezeko la thamani au faini yoyote, adhabu au riba yoyote inayotozwa chini ya Sheria hii.
(3) Usajili wa mwakilishi wa ukusanyaji wa kodi ya ongezeko la thamani utafanywa kwa jina la mhusika mkuu.

(4) Mtu ambaye ni mwakilishi wa ukusanyaji wa kodi ya ongezeko la thamani ya zaidi ya mtu mmoja ambaye si mkazi atasajiliwa tofauti kwa ajili ya ukusanyaji wa kodi ya ongezeko la thamani kwa kilwa ambaye si mkazi.

(5) Kamishna Mkuu anaweza kutoa maelekezo ya namna ya maahitaji ya uteuzi wa wawakilishi wa ukusanyaji wa kodi ya ongezeko la thamani na anaweza kuainisha majukumu za wawakilishi hao.

68.-(1) Pale ambapo mtu anayetozwa kodi anaendesha shughuli za kiuchumi kwenye eneo moja maalum au zaidi nje ya Jamhuri ya Muungano-
(a) mtu huyo atachukuliwa kuwa ni watu wawili tofauti wanaoendesha shughuli ya kiuchumi kwa pamoja ndani au nje ya Jamhuri ya Muungano;
(b) mtu aliye nje ya Tanzania Bara atachukuliwa kuwa amefanya usambazaji wa huduma ambayo imeingizwa ndani ya Tanzania Bara kwa mtu aliyeko Tanzania Bara, inayotokana na faida yeyote ya aina ya huduma ambayo imepokelewa na mtu ndani ya Tanzania Bara kupitia kwa au kutokana na matooke ya shughuli zinazoendeshwa na mtu huyo nje ya Tanzania Bara;
(c) muda wa usambazaji huduma utaamuliwa kwa kuzingatia dhana ya kuwa usambazaji wa huduma hiyo umetolewa.

(2) Iwapo, ndani ya mieziki kumi na mbili kuanza muda wa usambazaji wa huduma liiyotajwa chini ya kifungu kidogo cha (1), mtu aliye nje ya Jamhuri ya Muungano atatenga gharama za mtu aliyeko ndani ya Tanzania Bara kufuatana na usambazaji huo, utengaji wa gharama utachukuliwa kuwa ni malipo kwa ajili ya usambazaji wa huduma.
(3) Pale ambapo usambazaji wa huduma iliyorejewa chini ya kifungu kidogo cha (1) ni ya usambazaji wa huduma inayotozwa kodi, thamani ya usambazaji wa huduma hiyo-
  (a) iwapo masharti ya kifungu kidogo cha (2), yanatumika, yatakuwa sawa na kiasi cha gharama kilichotengwa, punguzwa na upande mmoja, iwapo se kiasi kilichotengwa ambacho kinawakilisha-
    (i) mshahara au malipo yanayolipwa kwa mfanyakazi wa mtu aliye nje ya Tanzania Bara; na
    (ii) faida iliyopatikana na mtu aliye nje ya Tanzania Bara;
  (b) katika hali nyingine yoyote, kitachukuliwa kuwa imelipwa na mtu ambaye si mkazi na aliye nje ya Jamhuri ya Muungano kwa kuunganishwa na mtu aliye ndani Tanzania Bara.

SEHEMU YA TANO
MALIPO NA MAREJESHO

(a) Marejesho na Malipo

69.- (1) Mlipa kodi atawasilisha maombi katika fomu ya kurejeshewa kodi ya ongezeko la thamani katika namna ambayo Waziri ataeleza, katika siku ya mwisho ya mwezi baada ya kuisha kwa kipindi husika cha kodi, pasipo kujali kama mlipa kodi huyo anakiasi halisi cha kodi ya ongezeko la thamani kinachotakiwa kulipwa kwa kipindi hicho au la.
  (2) Mtu asiyetozwa kodi ambaye anatakiwa kulipa kiasi fulani cha kodi ya ongezeko la thamani chini ya Sheria hii atawasilisha marejesho kuhusiana na kodi ya ongezeko la thamani kwa kipindi kilichoanishwa na Kamishna Mkuu.
  (3) Mlipa kodi anayewasilisha marejesho ya kodi ya ongezeko la thamani, anaweza kwa maombi yatakayofanyika katika namna iliyoainishwa, na si zaidi ya miezi sita baada ya kipindi cha kodi kupita ambacho kinahusu marejesho hayo, atamuomba Kamishna Mkuu kufanya marekebisho ya marejesho kwa lengo la kurekebisha dosari yoyote ya msingi au tamko lisilo sahihi kuhusiana na marejesho hiyo.
  (4) Pale ambapo mtu anafanya maombi chini ya kifungu kidogo cha (5), Kamishna Mkuu anaweza-
(a) kutoa uamuzi kuhusiana na maombi hayo kwa kuzingatia taarifa zilizotolewa kwenye maombi pasipo kufanyika kwa ukaguzi au uchunguzi kuhusiana na masuala ya kodi ya mwombaji; au
(b) kuirekebisha nakala halisi ya marejesho au kukubali kuwasilisha nalaka ya marejesho iliyofanyiwa marekebisho.

(5) Uamuzi wa Kamishna Mkuu uliotolewa chini ya kifingu kidogo cha (4) utafanywa si zaidi ya siku tisini baada ya kupokelewa kwa maombi na uamuzi utakuwa wa maandishi ukielezea-

(a) maelezo, iwapo yapo, kuhusiana na marekebisho yaliyofanyika;
(b) sababu za uamuzi na maelezo ya haki ya mwombaji kupinga na kukata rufaa dhidi ya uamuzi; na
(c) muda, mahali na namna ya kuwasilishwa kwa taarifa ya pingamizi.

(6) Mtu anayetozwa kodi ambaye anawasilisha maombi ya kurekebisha marejesho ya kodi ya ongezeko la thamani atalipa koditakokotolewa kwa-

(a) kuongeza kodi yote ya manunuzi ambayo inatakiwa kulipwa na mtu katika kipindi cha kodi, ikijumuisha kodi yoyote ya ongezeko la thamani kwa bidhaa zinazoingizwa nchini na mtaambazo zinalipiwa, ambapo malipo yake yameahirishwa chini ya kifungu cha 11;
(b) kuondoa kodi yote ya manunuzi iliyoruhusiwa kwa kipindi hicho cha kodi; na
(c) kurekebisha kiasi cha matokeo kwa-
   (i) kuongeza marekebisho yote yanayoongezeka ambayo yanayotakiwa kufanywa katika kipindi hicho cha kodi; na

(b) Kiasi Halisi cha Kodi ya Ongezeko la Thamani cha Kulipwa

70.- (1) Kiasi halisi cha kodi ya ongezeko la thamani inayolipwa na mlipa kodi kuhusiana na kipindi cha kodi itakokotolewa kwa-

(a) kuongeza kodi yote ya manunuzi ambayo inatakiwa kulipwa na mtu katika kipindi hicho cha kodi, ikijumuisha kodi yoyote ya ongezeko la thamani kwa bidhaa zinazoingizwa nchini na mtaambazo zinalipiwa, ambapo malipo yake yameahirishwa chini ya kifungu cha 11;
(b) kuondoa kodi yote ya manunuzi iliyoruhusiwa kwa kipindi hicho cha kodi; na
(c) kurekebisha kiasi cha matokeo kwa-
   (i) kuongeza marekebisho yote yanayoongezeka ambayo yanayotakiwa kufanywa katika kipindi hicho cha kodi; na

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(ii) kuondoa marekebisho yote yanayopungua yaliyoruhusiwa katika kipindi hicho cha kodi.

(2) Iwapo kiasi cha kodi ya ongezeko la thamani kwa mauzo inayotakiwa kulipwa kwa kipindi cha kodi ni sifuri haitazuia uondolewaji wa mkopo wa kodi ya manunuzi au ongezaji au uondoaji wa marekebisho.

(3) Iwapo kiasi halisi cha kipindi cha kodi ni kiasi chanya-
   (a) itahesabiwa na kulipwa na mtu anayetozwa kodi kwa namna itakayoainishwa na Kamishna Mkuu na katika muda ambao marejesho ya kodi ya ongezeko la thamani kwa kipindi ambacho kodi inatakiwa kulipwa; na
   (b) wajibu wa kulipa kiasi halisi utajitokeza kwa utekelezaji wa kifungu hiki na hautategemaa tathmini ya kiasi kinachotakiwa ya Kamishna Mkuu.

(4) Iwapo kiasi halisi kwa kipindi cha kodi ni hasi, kiasi hicho kitapelekwa mbele kwa kipindi kimoja cha kodi au zaidi cha mujibu wa kifungu cha 84, isipokuwa tu, kama marejesho ya haraka yanaruhusiwa chini ya kifungu cha 85.

(c) Mkopo wa Kodi ya Manunuzi

71.- (1) Mtu anayetozwa kodi ataruhusiwa kupa mkopo kwa kiasi cha kodi ya ongezeko la thamani kwa manunuzi yaliyofanywa na mtu huyo iwapo-
   (a) bidhaa, huduma au mali isiyohamishika, ambayo kodi ya manunuzi ililipwa au kuingizwa Tanzania Bara na mtu kwa dhumuni la shughuli zake za kiuchumi kwa ajili ya kutoa huduma ya kutoza kodi;
   (b) kwa upande wa huduma ya usambazaji, mtu huyo amelipa au anatakiwa kulipa malipo kwa ajili ya huduma ya usambazaji huo; na
   (c) kwa upande wa uingizaji bidhaa nchini, mtu huyo amelipa au anatakiwa kulipa, kodi ya ongezeko la thamani iliyowekwa chini ya Sheria hii ikiijumuisha kodi ya ongezeko la thamani ambayo ilibatilishwa chini ya kifungu cha 11 au Sheria ya Kodi la Ongezeko la Thamani inayotumika Tanzania Zanzibar.

(2) Kodi ya ongezeko la thamani inayolipwa na mnunuzi kwa ajili ya huduma ya usambazaji inayotozwa kodi iliyo ingizwa
nchini, itakuwa ni kodi ya mauzo na manunuzi ya mtu huyo, na mnunuzi hataruhusiwa kupata mkopo wa kodi ya manunuzi kwa huduma hiyo isipokuwa kama amelipa kodi ya mauzo.

(3) Mtu anayetozwa kodi hataruhusiwa kupata mkopo wa kodi ya mauzo kwa ajili ya-

(a) upatikanaji wa bidhaa, huduma au mali isiyohamishika kwa kiasi ambacho inatumika kwa kawaida kutoa burudani, kama shughuli za kiuchumi ya mtu huyo inahusu uotoaji wa burdani ambayo inafanywa katika hali ya kawaida na mtu huyo kwa utekelezaji wa shughuli hiyo ya kiuchumi;

(b) upatikanaji wa uanachama au haki ya mtu yoyote kuwinga kwenyi klabu, jumuia au chama cha michezo, jamii au asasi yeyote inayoendesha shughuli za burudani;

(c) upatikanaji wa huduma za usambazaji wa michezo ya bahatinasibu; au

(d) upatikanaji au uingizaji nchini wa magari ya abiria au vipuli na uotoaji huduma za matengenezo kwa magari ya abiria ndani ya Jamhuti ya Muungano, isipokuwa kama shughuli ya kiuchumi ya mtu inahusu ukodishaji au uotoaji huduma za usafiri kwenyi magari ya abiria na gari limepatikana kwa madhumuni hayo.

(4) Makatazo ya liyotolewa kwenye kifungu cha (3)(a) na (b) hayatatumika kwa ajili ya upatikanaji wa huduma au bidhaa zinazoingizwa nchini zinazotumika kwa utoaji wa mafao ya kifedha kwa wafanyakazi ambayo yanatozwa kodi chini ya kifungu cha 27.

72.- (1) Pale ambapo mtu anayetozwa kodi anaruhusiwa kupata mkopo wa kodi ya manunuzi, kipindi cha kodi ambacho mkopo huo unaweza kujumuishwa kwenyi ukokotoaji wa mahesabu kufuatana na kifungu cha 73 baada ya-

(a) kipindi ambacho kodi ya ongezeko la thamani inatakiwa kulipwa chini ya Sheria hii kwa ajili ya huduma za usambazaji au bidhaa zilizoingizwa nchini ambazo zinahusiana; au

(b) ikiwa mtu hajadai mkopo wa kodi ya manunuzi kwa kipindi hicho, kipindi chochote kati ya vipindi sita vinavyofuatana vya kodi.
(2) Kodii ya manunuzi haitapunguzwa au kutolewa kama mkopo baada ya kipindi cha miezi sita, kuanzia tarehe ya ankara ya kodi, stakhabadhi halisi au usahidi mwingine uliorejewa chini ya kifungu kidogo cha (3).

(3) Mtu anayetozwa kodi hatajumuisha mkopo wa kodi ya manunuzi kwenye ukokotoaji wa mahesabu chini ya kifungu cha 73, isipokuwa kama wakati wa kuwasilisha marejesho ya kodi ya ongezeko la thamani katika kipindi cha kodi husika mtu huyo anayo-

(a) kwa upande wa bidhaa inayoingizwa na mtu ndani ya Jamhuri ya Muungano, uthibitisho wa malipo ya kodi, aHatii moja ya Kiutawala au hati kama hiyo iliyo na jina, Namba ya Utambulisho ya Mlipakodi na namba ya usajili wa kodi ya ongezeko la thamani ya mtu anayeingiza bidhaa ncini ambazo zimepitishwa na idara ya forodha kwa ajili ya matumizi ndani ya Tanaznia Bara; na

(b) kwa upande wa huduma ya usambazaji inayofanywa na mtu aliye Tanzania Bara, ankara halisi ya kodi au stakhabadhi halisi iliyotolewa na mtoa huduma ya msambazaji chini ya Sheria hi.

73.- (1) Kifungu hiki kitatumika kwa ajili ya kodi ya ongezeko la thamani kwa manunuzi kuhusiana na bidhaa, huduma au mali isiyohamishika iliyotwaliwa au kuwingiza ndani ya Tanzania Bara na mtu anayetoza kodi wakati wa uendeshaji wa shughuli zake za kiuchumi lakini tu kwa ajili ya sehemu na utoaji wa huduma za kodi.

(2) Kiasi cha mkopo wa kodi ya manunuzi kinahoruhusiwa ambacho kifungu hiki kinahasiana kitakokotolewa kwa mujibu wa fomula ifuatayo-

\[ I \times T \]

Hivyo-

I ni kiasi cha jumla cha kodi ya manunuzi ambayo kifungu hiki kinahasika na ambacho mkopo unaombwa kwa kipindi hicho cha kodi;

T ni thamani ya huduma zote za usambazaji zinazotoza kodi zilizofanywa na mlipakodi wakati wa kipindi hicho cha kodi;

A ni thamani ya huduma zote za usambazaji
(3) Kiasi cha mkopo wa kodi ya ununuzi kilichoruhusiwa chini ya kifungu hiki kitakuwa cha muda na marekebisho yoyote ya mwaka ya mkopo wa kodi ya ununuzi yatakokotolewa katika mahesabu ya kila mwisho wa mwaka kama ifuatavyo-
(a) majumuiisho ya mikopo yote ya kodi iliyoruhusiwa chini ya kifungu kidogo cha (2) kwa kila vipindi kumi na mbili vinavyoanzia mwaka huo wa mahesabu;
(b) kutumia fomula chini ya kifungu kidogo cha (2) kwa kila vipindi kwamba ni rejea kwa “kipindi cha kodi” katika kutafsiri “I”, “A” an “T” ni rejea za mwaka huo hutsika wa mahesabu;
(c) kufanyia kazi kiasi cha marekebisho kwa kuondoa kiasikilicho fanyiwa kazi chini ya aya (b) kutoka kwenye kiasi kilicho fanyiwa kazi chini ya aya (a);
(d) iwapo marekebisho yaliyokotolewa ni kiasi chanya, mtu anayetozwa kodi atafanya marekebisho ya ongezeko kwa kiasi Kilichosawa na kiasi cha marejesho ya kodi ongezeko la thamani ya mtu kwa vipindi sita vya kodi kwa mwaka wa mahesabu unaofuatia au kipindi cha mapema zaidi cha kodi, kadri ambavyo kanuni zitakavyoelekeza;
(e) iwapo marekebisho yaliyokotolewa ni kiasi kisicho chanya, mtu anayetozwa kodi ataruhusiwa kufanya marekebisho ya punguzo kwa kiasi hicho kwenye kiasi cha marejesho ya kodi ya ongezeko la thamani kwa kipindi cha sita kwa mwaka wa mahesabu unaofuatia au kipindi cha kodi cha mapema zaidi kadri ambavyo kanuni zitakavyoelekeza.

(4) Kwa madhumuni ya kifungu hiki-
(a) huduma ya usambazaji inayofanywa kwa kupitia shughuli za kiuchumi inayoendeshwa kwenye eneo maalum lililo nje ya Jamhuri ya Muungano, haitajumuishwa kwenye fomula ya A au T, isipokuwa kama huduma hizo zinatolewa ndani ya Jamhuri ya Muungano;
(b) iwapo T/A ni kubwa kuliko 0.90: mtu anayetozwa kodi ataruhusiwa kupata mkopo kwa kodi zote za manunuzi ambazo kifungu hiki kinahusika; na
(c) iwapo T/A ni ndogo kuliko 0.10: mtu anayetozwa kodi hataruhusiwa kupata mkopo kwa kodi zote za manunuzi ambazo kifungu hiki kinahusika.

(5) Pale ambapo mtu anayetozwa kodi anatoa huduma za usambazaji wa fedha ambazo sehemu inatozwa kodi na sehemu yingine inapata msahama wa kodi na kwa sababu malipo ya huduma hiyo ya fedha, sehemu yake yanayo tozo maalum na sehemu nyingine inajitokea kufuata muendelezo wa miamala kati ya watu tofauti kwa kiasi ambacho kitajumuishwa kwenye T na A kwa formul iliyoko kwenye kifungu kidogo cha (3) itakuwa ni kwa kiasi cha kuakisi uhalisia wa kiwango ambacho kitajumuishwa kwenye kifungu kidogo cha (c).

(d) Marekebisho Mengine

74.- (1) Pale ambapo shughuli ya urekebishaji inaathiri thamani ya kodi ya ongezeko la thamani iliyotolewa na mtoa huduma ya usambazaji chini ya kodi ya ongezeko la thamani inayolipwa kwenye huduma ya usambazaji-

(a) mtoa huduma ya usambazaji-
   (i) atafanya marekebisho ya ongezeko kwenye kiasi kilichotofauti;
   (ii) atatoa taarifa halisi ya marekebisho halali kwa mteja ndani ya siku saba baada ya kugundua marekebisho hayo; na

(b) iwapo mteja ni mtu anayetozwa kodi, ataruhusiwa kupunguza marekebisho yaliyokotolewa kwa mujibu wa kifungu kidogo cha (1)(a).

(2) Iwapo marekebisho yanaathiri thamani ya kodi ya ongezeko la thamani iliyopigiwa hesabu na mtoa huduma za usambazaji inazidi kodi ya ongezeko la thamani inayotakiwa kulipwa kwa huduma hiyo-

(a) mtoa huduma -
   (i) kwa kuzingatia ukomo uliotolewa kwenye kifungu cha (4), ataruhusiwa kupunguza marekebisho yaliyo sawa na kiasi kilichotofautishwa; na
   (ii) toa taarifa halali za marekebisho kwa mteja ndani ya siku saba kuanzia kipindi alichopata ufahamu kuhusiana na marekebisho; na
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(b) iwapo mteja ni mtu anayetozwa kodi, atafanya marekebisho yanayoongezeka yaliyokokotolewa kwa mujibu wa kifungu kidogo cha (3).

(3) Kiasi cha marekebisho ya ongezeko yaliyoruhusiwa chini ya kifungu kidogo cha (1) au marekebisho ya punguzo, mteja atafanya mahesabu chini ya kifungu kidogo cha (2) ambayo ni sawa na-

(a) iwapo mteja anastahili kupata mkopo wote wa kodi manunuzi kwa ajili ya utwaaji halisi, kiasi ambacho ni tofauti;
(b) mteja anastahili kupata mkopo kwa sehemu ya kodi ya manunuzi ya utwaaji halisi, sehemu stahili ya kiasi kilichotofautishwa; au
(c) iwapo mteja hastahili kupata mkopo wa kodi ya manunuzi kwa ajili ya utwaaji halisi, kiasi cha sifuri.

Ukomo wa marekebisho

75.- (1) Kiasi cha marekebisho ya punguzo hakitaruhusiwa chini ya kifungu hiki-
(a) kwa mteja, isipokuwa kama anataarifa halali ya marekebisho iliyotolewa na mtoa huduma wakati mteja huyo anawasilisha marejesho ya kodi ya ongezeko la thamani kwa kipindi cha kodi ambacho marekebisho yanadaiva; na
(b) kwa mtoa huduma ya usambazaji, isipokuwa kama-
(i) amewasilisha taarifa ya marekebisho kwa mteja na kuhifadhi nakala kwa ajili ya kuweka kumbukumbu zake; na
(ii) iwapo mteja si mtu aliyesajiliwa, amelipa kodi ya ongezeko la thamani ya ziada kwa mteja, iwe ni kwa fedha tasilimu au kwa mkopo dhidi ya kiasi chochote kinachodiwa kwa mtoa huduma ya usambazaji kwa mteja.

(2) Kwa madhumuni ya kifungu kidogo cha (1)(b)(ii)-
(a) iwapo mtoa huduma ya usambazaji anarejesha sehemu au gharama yote iliyolipwa kufuatia marekebisho yaliyofanywa, kiasi kilicho rejeshwa, isipokuwa kama kuna usahidi kinyume na hayo, kitachukuliwa kujumuisha kiasi cha thamani ya kodi ya ongezeko la thamani sawa na sehemu ya kodi ya kiasi kinachorejeshwa; na
(b) iwapo mtoa huduma ya usambazaji anarejesha kiasi
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cha marekebisho kilichoelezewa na aya ya (a)(iv) katika tafsiri ya neno “marekebisho”, kiasi kinachorejeshwa kitachukuliwa kuwa ni kiasi cha kodi ya ongezeko la thamani ambacho hakitakiwi kulipwa, isipokuwa kama kuna ushahidi kinyume na hayo.

76.- (1) Kiasi cha ongezeko kutokana na marekebisho ambacho mtu anayetozwa kodi anatakiwa kuyafanya chini ya kifungu hiki yatafanywa ndani ya kipindi cha ulipwaji kodi ambacho mtu anayetakiwa kulipa kodi anapata ufahamu wa marekebisho.

(2) Marekebisho ya punguzo ambayo mtu anayetakiwa kulipa kodi anaruhusiwa chini ya kifungu hiki yatakuwa-
(a) kwa mtoa huduma ya usambazaji, ndani ya kipindi cha ulipwaji wa kodi ambacho mtoa huduma ya usambazaji anataoa taarifa ya marekebisho;
(b) kwa mteja, ndani ya kipindi cha ulipwaji wa kodi ambacho mteja anapopata ufahamu kwa mara ya kwanza wa marekebisho au katika moja ya vipindi sita vya kodi.

(3) Katika kutumia kifungu hiki kwa ajili ya marekebisho yaliyorejewa chini ya aya ya (b) katika tafsiri ya neno “marekebisho”-
(a) rejea kwa neno “usambazaji” litasomwa kama
(i) kwa upande wa kodi ya ongezeko la thamani ambayo imetolewa mahesabu ya mtoa huduma za usambazaji awali, kodi ya ongezeko la thamani iliyolipwa wakati vocha imetolewa au kuuzwa; na
(ii) kwa upande wa kodi ya ongezeko la thamani iliyolipwa sawasawa kwa huduma ya uzambazaji, kodi ya ongezeko la thamani ingetakiwa kulipwa kwa ajili ya huduma ya usambazaji ambayo kwake vocha inatolewa, iwapo vocha hiyo isingekuwa ni bidhaa inayotozwakodi;
(b) ukomo uliotolewa kwenye kifungu cha 75(1)(b)(i) hautatumika.
(4) Iwapo marekebisho yanatokea kuhusiana na huduma usambazaji wa bidhaa zilizoingizwa nchini, mnunuzi wa huduma hizo atachukuliwa kama kwamba ni msambazaji wa huduma hiyo vilevile.

77.- (1) Kifungu hiki kitatumika pale ambapo malipo yote au sehemu yake kwa ajili ya huduma ya usambazaji inayotozwa kodi hayajalipwa kwa mtoa huduma ya usambazaji.

(2) Iwapo sehemu ya malipo au sehemu yote ya malipo inayotakiwa kulipwa kwa mtoa huduma ya usambazaji kwa ajili ya huduma ya usambazaji wa kodi yamechelewa kwa kipindi cha zaidi ya miezi kumi na mbili na msambazaji mtoa huduma ya usambazaji, kwa kupitia vitabu vyake vya mahesabu, anafuta kiasi cha deni ambalo halijalipwa kama deni ambalo halilipiki na mtoa huduma ataruhusiwa kufanya marekebisho yapunguzo sawa na kiasi ambacho hakijalipwa baada ya kipindi cha kodi ambacho-

(a) kiasi kinakuwa hakijalipwa kwa kipindi cha zaidi ya miezi kumi na mbili; au
(b) deni limefutwa kwenye kitabu cha mahesabu kama deni.

(3) Iwapo malipo yote au sehemu yake yanayolipwa kwa mtoa huduma ya usambazaji kwa huduma ya usambazaji kodi hakijalipwa kwa zaidi ya miezi kumi na mbili, na mteja anadai mkopo wa kodi ya manunuzi kwa ajili ya huduma ya usambazaji, mteja huyo atafanya marekebisho yanayofanya ongezeko sawa na kiasi kilicho salia bila kulipwa katika kipindi cha kodi ambacho malipo ya kwanza yatakuwa yamepepo sawa na kodi ya manunuzi kwa ajili ya huduma ya usambazaji, mteja huyo atafanya marekebisho yanayolipwa na kodi ya manunuzi kwa ajili ya huduma ya usambazaji, mteja huyo atafanya marekebisho ya kiasi cha nyuma ambacho hakijalipwa, marekebisho ya ziada yatafanywa kwa lengo la kuhakikisha kwamba-

(a) kwa upande wa mtoa huduma ya usambazaji, kodi ya ongezeko la thamani kwa mauzo iliyojipwa ni sawa na sehemu ya kodi halisi ya malipo iliyojipwa; na
(b) kwa upande wa mteja, mkopo wa kodi ya manunuzi ni sehemu sahihi ya kodi kwa malipo ambayo yamejipewe.

(5) Taarifa za marekebisho hazitahitajika kuhusiana na madeni yasiyolipika au yaliyopitisha muda ilikumruhusu mtoa
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huduma ya usambazaji kufanya marekebisho yanayopunguza au mteja kutakiwa kufanya marekebisho yanayoongeza chini ya kifungu hiki.

78.- (1) Mtu atachukuliwa kuwa ametumia mali kwa matumizi binafsi iwapo mtu huyo anatumia mali hiyo kwa madhumuni mengine mbali na shughuli zake za kiuchumi.

(2) Mtu anayetozwa kodi atafanya marekebisho kuongeza iwapo mtu huyo-

(a) anaruhusiwa au ameruhusiwa kupata mkopo wa kodi ya ununuzi kuhusiana na sehemu yote au sehemu ya kodi ya manunuzi inayoingiwa au kufikiwa kuhusiana na upatikanaji au uingizaji mali ya nchini; na
(b) anatumia mali hiyo hiyo kwa sehemu yote kwa ajili ya matumizi binafsi au kwa kutumia mali yote au sehemu yake katika shughuli ya kiuchumi anaitumia kwa matumizi hayo kwa muda maalum na kuendelea.

(3) Kiasi cha marekebisho yanayoongezeza kitakuwa ni sawa na upungufu wa kiasi kifuatacho-

(a) kiasi cha mkopo wa kodi ya ununuzi ambacho mtu aliruhusiwa kwa ajili ya utwaaji au uingizaji bidha ndani ya nchi; au
(b) iwapo mali imetumika kwenye shughuli za mtu huyo zinazotozwa kodi kabla ya kutumia kwa matumizi binafsi, sehemu ya kodi halisi ya thamani ya mali ya bei ya soko kwa wakati wakutumika kwa mara ya kwanza kwa ajili ya matumizi binafsi, ambacho kitapunguzwa kwa kiasi ambacho mkopo wa kodi utaruhusiwa.

(4) Mtu anayetozwa kodi anaweza kufanya marekebisho yaongezeko kuhusuiana na mali inayorekebishwa, karabatiwa au kuzalishwa iwapo-

(a) mtu huyo anatumia mali hiyo yote kwa matumizi binafsi; na
(b) huduma ya usambazaji ya mali hiyo inatolewa na mtu ingekuwa ni huduma ya usambazaji inayotozwa kodi.

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(5) Kiasi cha marekebisho yanayo ongezeka kinachotakiwa kufanywa chini ya kifungu kidogo cha (4), kitakuwa ni wa sehemu ya kodi ya bei ya soko ya mali kwa muda ambao kwa mala ya kwansa inatumika kwa matumizi binafsi.

(6) Marekebisho yanayo ongezeka chini ya kifungu hiki yatafanywa kwa kipindi cha kodi ambacho kwa mala ya kwansa mali inatumika kwa matumizi binafsi.

79.- (1) Muuza bima atafanya marekebisho yakupunguza iwapo-

(a) anafanya malipo kwa mtu mwingine chini ya mkataba wa bima; na

(b) anakidhi masharti yafuatayo-

(i) huduma ya mkataba wa bima ni huduma inayotozwa kodi;

(ii) malipo hayakufanyika kulingana na mtoa huduma ya Bima au kuingizwa ndani ya nchi na muuza bima;

(iii) malipo hayakufanyika kulingana na utoaji huduma kwa mtu mwingine, isipokuwa kama huduma hiyo ni huduma inayotozwa kodi ambayo kodi ya ongezeko la thamani inatozwa kwa kiwango kisichozidi sifuri; na

(iv) mtu ambaye malipo yanayafanyika kwa mkazi au kwa mtu asiye mkazi ambaye ni mtu aliyesajiliwa.

(2) Kiasi cha marekebisho kitakuwa sawa na sehemu ya kodi ya malipo yaliyofanyika na marekebisho yaliyofanyika yataonyeshwa kwenye marejesho ya kodi ya ongezeko la thamani, kwa kipindi cha kodi ambacho malipo yamefanyika.

80.- (1) Mtu anayetozwa kodi atafanya marekebisho yakuongeza iwapo-

(a) mtu anapokea malipo chini ya mkataba wa bima, bila kujali kama mtu huyo ni mhusika wa mkataba huo au la;

(b) malipo yanahusika na hasara iliyoingiwa-
(i) katika utekelezaji wa huduma ya kiuchumi ya mtu;
(ii) kuhusiana na mali iliyotumiwa kwa ujumla wake au kwa sehemu yake katika shughuli ya kiuchumi ya mtu; na
(c) huduma ya mkataba wa bima ilikuwa ni huduma inayotozwa kodi.

(2) Marekebisho yaliyorejewa chini ya kifungu kidogo cha (1) yatafanywa kwa kipindi cha kodi ambacho malipo yamepokelewa na kiasi cha marekebisho kitakuwa ni sawa na sehemu ya kodi ya kiasi kilichopokelewa au kupunguzwa kwa kiasis kwamba-
(a) shughuli ya kuichumi ambayo kwake hasara imetokea inajumuisha utoaji wa msamaha kwa huduma; au
(b) mali ambayo hasara inahusika ilitumika kwa ajili ya kutoa msamaha kwa huduma au matumizi binafsi; na
(c) iwapo aya za (a) na (b) zinatumika, yoyote kati yake inayofaa zaidi kwa mukhtadha wa malipo yaliyopokelewa.

(3) Muuza bima atafanya marekebisho ya kuongeza iwapo-
(a) anapata kiasi cha malipo, mbali na kiasi kilichoongezeka au kwa namna ya gharama kutokana na utekelezaji wa haki zilizopatikana kwa njia mbadala chini ya mkatabata wa bima; na
(b) marekebisho yakupunguza yanaruhusiwa kwa muuza bima chini ya kifungu hiki kwa ajili ya malipo ambayo kiasi kilichopatikana kinahisika.

(4) Kiasi cha marekebisho kitakuwa sawa na sehemu ya kodi ya kiasi kilichopatikana na marekebisho yatafanywa yataonyeshwa kwenyewarejesho ya kodi ya ongezeko la thamani kwa kipindi cha kodi ambacho kiasi hicho kilipokelewa.

81. Waziri anaweza kutunga kanuni zitakazo weka masharti ambayo chini yake mtu,ataruhusiwa kurekebisha makosa madogo madogo kwenyewarejesho ya kodi ya ongezeko la thamani kwa kipindi maalum cha kodi kwa kufanya marekebisho yakuongeza au yakupunguza kwenyewarejesho ya kodi ya ongezeko la thamani kwa ajili ya kipindi kilichopita cha kodi, bila ya kutozwa riba yoyote au adhabu.
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82.- (1) Mtu aliyesajiliwa, katika siku ya mwisho kabla ya
usajili kuanza,ataruhusiwa kufanya marekebisho yakupunguza
kuhusiana na bidhaa zilizo katika himaya ya mtu huyo-
(a) ndani ya miezi sita kabla ya mtu huyo kusajiliwa, bidhaa-
   (i) zillingizwa nchini na mtu huyo na kulipa kodi
   ya ongezeko la thamani wakati wa uingizaji
   huo nchini;
   (ii) zilisambazwa kwa mtu anaemiliki ankara ya
   kodi kwa ajili ya huduma; na
(b) mtu amepata bidhaa kutokana na shughuli zake za
   kiuchumi na kwa madhumuni ya kuuzwa kwa mara
   nyingine; na
(c) mtu huyo atastahili kupata mkopo wa kodi ya ununuzi
   kwa ajili ya uingizaji nchini au uchukuaji iwapo mtu
   huyo amesajiliwa wakati wa kuchukua bidhaa.

(2) Kiwango cha juu zaidi cha marekebisho ya kupunguzwa
yaliyoruhusiwa yatakuwa sawa na punguzo la-
(a) kiasi cha kodi ya ongezeko la thamani inayolipwa na
   mtu kwa ajili ya uingizaji bidhaa nchini au malipo ya
   mtoa huduma aliyetoka huduma hiyo kwa mtu; na
(b) sehemu ya kodi ya thamani halisi ya bei ya soko ya
   bidhaa wakati mtu anasajiliwa.

(3) Mtu ambaye ameruhusiwa kufanya marekebisho chini ya
kifungu hiki ataafanya marekebisho ndani ya moja tu kati ya kipindi
cha kwanza cha vipindi vitatu vya kodi baada ya mtu huyo
kusajiliwa.

(4) Mtu ambaye anafanya marekebisho chini ya kifungu hiki
atatoa taarifa ya maandishi kuhusiana na marekebisho kwenda kwa
Kamishna Mkuu na kutoa ushahidi kama itakavyoainishwa kwenye
kanuni.

83.- (1) Mtu ambaye usajili wake umefutwa atafanya
marekebisho yakuongeza kwenye marejesho yake ya mwisho ya
kodi ya ongezeko la thamani kuhusiana na mali alizonazo wakati
wa usajili wake unafutwa, iwapo mtu huyo anaruhusiwa kupata
mkopo wa kodi ya ununuzi kufuatana na utwaaji au uingizaji
nchini wa mali hiyo au kitu kingine ambacho kimehesabiwa
kwenye mali hiyo.
(2) Kiasi cha marekebisho kitakuwa sawa na upungufu wa-
(a) sehemu ya kodi ya thamani halisi ya bei ya soko ya 
mali katika siku mara baada ya kufutwa kwa leseni;
(b) kiasi hicho, kilichopunguzwa ili kuonesha kiasi 
ambacho mtu hakuruhusiwa mkopo wa kodi ya 
ununuzi kufuatanana na utwaaji au uingizwaji nchini wa 
mali hiyo au iwapo inafaa, kwa kodi ya manunuzi ya 
mali hiyo.

(e) Marejesho

84.- (1) Mtu anayetozwa kodi ataruhusiwa kiwango cha 
marekebisho ya kupunguza kwa kiasi ambacho ni hasi ya 
kilichopatikana na kupelekwa mbele kutoka kwenye 
kipindi vya vipindi vya vya awali ambayo yatakomakelewa kama ifuatavyo-
(a) katika kipindi chochote cha ulipaji kodi , kifungu 
cha 76 kitatumika kwanza bila kuzingatia 
marekebisho yanayopungua yaliyoruhusiwa chini 
ya kifungu hiki;
(b) iwapo matoko ni kiasi chanya-
(i) mtu ataruhusiwa kupata kiwango 
kinaushirikwa kwa sehemu moja au zaidi ya 
kiasi hasi kilichopatikana ambacho 
kilipelekwa mbele kutoka kwenye kipindi cha 
kodi cha awali kama kiasi ambacho 
kinaushirikwa kiasi kilichopatikana kwa 
kipindi hicho kuwa kiasi chanya au kiasi 
sifuri;
(ii) kiasi hasi kilichopatikana kwenye 
vipindi vya vya awali vitazingatiwa 
katika mpangilio wa namba huku kiasi cha 
avali kikizingatiwa kwanza na kiasi cha 
karibuni kikizingatiwa mwishoni; na
(c) sehemu yeyote ya kiasi ambacho ni hasi ambacho 
marekebisho ya punguzo la kiasi hayawezi 
kufanyika (kiwango ambacho hakirekebishihi) 
kitasogeza mbele na kutumika kwa mujibu wa 
aya ya (a) hadi hapo-
(i) kimepunguzwa hadi kiwango cha sifuri; 
au
(iii) kimesogezwa mbele kwa vipindi sita mfululizo vya kodi bila kupunguzwa kiasi kidogo sana kama ilivyo ainishwa kwenye kanuni.

(2) Mtu anayetozwa kodi ambaye amesogeza mbele sehemu yote au sehemu ya kiasi hasi kwa vipindi sita vya ulipaji kodi au zaidi-

(a) anaweza kuomba marejeshoya kiasi ambacho hakijarekebishwa iwapo-
   (i) kiasi hicho ni sawa na au ni kikubwa kuliko kiasi kidogo sana kama ilivyoelekezwa katika kifungu kidogo cha (1)(c)(ii); au
   (ii) jumla ya kiasi chote cha marekebisho ambayo mtu amepeleka mbele kwa zaidi ya vipindi visivyozidi sita vya ulipaji kodi naozidi kiasi hicho; na
(b) katika hali nyingine yoyote, mtu ataaendelea kupeleka mbele kiasi ambacho hakijarekebishwa chini ya kifungu kidogo cha (1) hadi hapo kiasi kitakapopunguzwa kufikia sifuri au stahili ya marejesho inapotokea kutokana na aya ya (a)(ii) ya kifungu hiki kidogo, yoyote itakayo tokea kwanza.

(3) Bila kujali masharti ya kifungu kidogo cha (2), mtu anayetozwa kodi anaweza kuendelea na kiasi ambacho hakijarekebishwa na kukturumia kwa mujibu wa kifungu kidogo cha (1) hadi katika muda ambao mtu huyo atakapo omba kurudishiwa kiasi cha fedha kwa mujibu wa kifungu kidogo cha (2).

(4) Neno “kiasi kidogo” maana yake ni kiasi cha chini kabisa ambacho kingeweza kuzingatiwa kwa madhumuni ya kudai kodi ya ongezeko la thamani au kwa ajili ya utolewaji wa ankara ya kodi.

85.- (1) Bilakujali masharti ya kifungu 84, mtu anayetozwa kodi atastahili kurudishiwa kiasi ambacho ni hasi iwapo-

(a) asilimia hamsini au zaidi ya mapato ya mtu ambayo ni au kutoke kwa huduma ambayo zinatathminiwa kodi kwa kiwango sifuri;
(b) asilimia hamsini au zaidi ya kodi ya manunuzi ya mtu aliyoingia wakati wa utwaaji au huduma zilizoingizwa nchini ambayo inahusiana na huduma ambazo ni au zitathminiwa kodi kwa kwango sifuri; au

(c) katika hali nyingine yoyote, Kamishna Mkuu anaridhika kuhusiana na hali halisi ya matooke ya mara kwa mara ya biashara ya mtu ni kiasi ambacho ni hasi

(2) Mtu anayetozwa kodi ambaye anastahili kupata marejesho, chini ya kifungu hiki anaweza-

(a) kuomba kurudishiwa kiasi hicho; au

(b) kuchagua kuendelea kupeleka mbele kiasi hicho chini ya kifungu cha 84 hadi katika kipindi ambacho mtu huyo ataomba kurudishiwa kiasi hicho chini ya aya ya (a) ya kifungu hiki kidogo.

86.-(1) Mtu anayetozwa kodi ambaye amelipa zaidi ya kiasi halisi kilichooneshwa kwenywe marejesho ya kodi ya ongezeko la thamani ya mtu kwa kipindi cha kodi, anaweza kuomba kurudishiwa kiasi cha malipo yaliyozidi.

(2) Mtu anayetozwa kodi anaweza kuomba kupatiwa marejesho iwapo mtu huyo amezidisha malipo ya kiasi halisi kilichotakiwa kupilwa kwa kipindi cha kodi kama uzidishaji umetokana na ukokotoaji wa kiasi halisi kinachotakiwa kupilwa kwa kipindi hicho cha kodi, ikiimuisha-

(a) kiasi cha kodi ya mauzo au marekebisho ya ongezeko, ambayo yananzidi kiasi ambacho kingekuwa kimejumuishwa kwenywe mahesabu hayo;

(b) kiasi cha kodi ya manunuzi au marekebisho ya punguzo, ambayo ni pungufu ya kiasi ambacho kilitakiwa kujumuishwa kwenywe mahesabu hayo.

87.-(1) Kifungu hiki kitatumika kwa marejesho yanayofanyika chini ya vifungu vya 84, 85 au 86 na chini ya sheria nyingine yoyote.

(2) Iwapo mtu anastahili kuomba marejesho ambayo kwake kifungu hiki kinahusika, maombi kwa ajili ya marejesho hayo-

(a) yatafanywa kwa namna itakayoainishwa kwenywe kanuni na yataambatanishwa na taarifa kwa kadri
ambavyo kanuni zitahitaji;
(b) hayatafanywa iwapo maombi yamefanywa chini ya kifungu cha 84 au 85, ni kipindi cha zaidi ya miaka mitatu baada ya kukamilika kwa kipindi cha kodi ambacho kwake kiasi halisi hasi kinahusika; au
(c) hayatafanywa, iwapo ni maombi yamefanywa chini ya kifungu cha 86, ni zaidi ya miaka mitatu baada ya malipo ya ziada kufanywa.

(3) Iwapo mtu anafanya maombi kwa ajili ya marejesho ambayo kwake kifungu hiki kinahusika, Kamishna Mkuu -
   (a) anaweza, kwa kusingatia usahidi wa uwezo wa mlipakodi, kufanya uamuzi kuhusiana na maombi kwa kusingatia chanzo cha taarifa iliyotolewa, pasipo kufanya ukaguzi wa mahesabu au uchunguzi kuhusiana na shughuli za mlipakodi; na
   (b) ndani ya siku tisini ya kupokea maombi ya marejesho, Kamishna Mkuu atatoa uamuzi kuhusiana na maombi na atamtaarifu mwombaji kwa maadishi akielezea –
      (i) kiasi cha marejesho kilicho kubaliwa;
      (ii) muda au kipindi ambacho marejesho yatafanywa.

(4) Iwapo Kamishna Mkuu hajaridhika kuwa marejesho yaruhusiwe, au iwapo anaridhika kuwa kiasi kinachotakiwa kurudishwa ni pungufu ya kiasi kilichoombwa, ata-
   (a) toa sababu za uamuzi huo;
   (b) elezea haki ya mwombaji kupinga uamuzi na kukata rufaa dhidi ya uamuzi huo; na
   (c) elezea kuhusu muda, mahali na namna ambavyo taarifa ya pingamizi itatolewa.

(5) Kamishna Mkuuatarudisha fedha iwapo ameridhika kuwa -
   (a) mtu huyo anastahili kurejeshewa kiasi alichoomba; na
   (b) kiasi cha chini zaidi kitawakilisha stahili ya mtu halisi ya marejesho.

(6) Kamishna Mkuu hatarejesha fedha kwa mtu iwapo Kamishina Mkuu ameridhika kuwa mtu huyo hastahili kupewa marejesho.
(7) Pale ambapo Kamishna Mkuu anaruhusu marejesho ambayo kwake kifungu hiki kiahuisha:

(a) marejesho hayo hayatalipwa isipokuwa kama mwombaji anawasilisha marejesho yote ya kodi ya ongezeko la thamani ambayo anatakiwa kuwasilisha;

(b) Kamishna Mkuu anaweza kuomba marejesho kwanza kwa nia ya kupunguza deni lolote lililopo la mtu kwa ajili ya kodi inayotakiwa kulipwa chini ya Sheria hii au chini ya Sheria nyingine yoyote ya kodi, ikijumuisha riba, adhabu au faini inayolipwa chini ya Sheria hii au Sheria nyingine yoyote.

(8) Iwapo kiasi kilichosalia baada ya malipo yaliyofanywa chini ya kifungu kidogo cha (7)(b), Kamishna Mkuu hatarejesha kiasi hicho, badala yake amataata mtu anayetozwa kodi kuchukulia marejesho hayo kama marekebisho yaliyopunguzwa kwenye kipindi cha kodi kilichotajwa na Kamishna Mkuu.

(9) Iwapo Kamishna Mkuu anaruhushu marejesho yafanyike chini ya kifungu hiki, mtu nayeto kodi, kwa makubaliano na Kamishna Mkuu, anaweza kuchukulia punguzo la marejesho kuwa ni marekebisho yanayopunguzwa kutoka kwenye kipindi cha kodi kilichokubaliwa na Kamishna Mkuu.

88.-1 Kamishna Mkuu anaweza kurejesha sehemu yote au sehemu ya kodi ya manunuzi kwa ajili ya utwaaji au uingizaji ndani ya nchi wa bidhaa na -

(a) shirika la kimataifa, asasi isiyoiingiza faida iliyoidhinishwa, serikali ya kigeni au mtu mwingine aliyoelezewa kwenye kanuni, kwa kiasi kwamba mtu huyo anastahili kupewa msamaha wa kulipa kodi ya ongezeko la thamani chini ya makubaliano ya kusaidiana kimataifa;

(b) mtu kwa kiasi ambacho mtu huyo anastahili kusamehewa kulipa kodi ya ongezeko la thamani chini ya Mkataba wa Kimataifa Kuhusu Mahusiano ya Kibalozi wa Vienna au chini ya mkataba mwingine wa kimataifa wenye nguvu kisheria ndani ya Jamhuri ya Muungano au chini
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ya kanuni zinazotambulika kimataifa; au
(c) ubalozi au ofisi ya ubalozi wa nchi ya kigeni uliyoanzishwa katika Jamhuri ya Muungano, kuhusiana na miamala yaliyoifikiwa kwa madhumuni rasmi ya ofisi hizo za kibalozu.

(2) Malalamiko ya marejesho ya fedha yaliyoifanywa chini ya kifungu kidogo cha (1) yatakuwa katika fomu na namna itakayoainishwa kwenye kanuni na yataambatana na nyaraka nyingine kama itakavyoweza kutakiwa na kanuni.

(3) Kamishna Mkuu, ndani ya kipindi kimoja cha kodi baada ya tarehe ambayo maombe kwa ajili ya marejesho kuwasilishwa chini ya kifungu hiki-
(a) atatoa uamuzi kuhusiana na maombe hayo na kumpa mwombaji taarifa ya uamuzi wake, ikielezea kiasi ambacho kitarudishwa, na tofaunti yoyote kati ya kiasi hicho na kiasi ambacho marejesho hayo yameombwa; na
(b) kumlipa mwombaji kiasi cha fedha kinachotakiwa arudishie.

SEHEMU YA SITA
NYARAKA NA KUMBUKUMBU

89.-(1) Mtu aliyesajiliwa ambaye anatoa huduma inayotozwa kodi, si zaidi ya siku ambayo kodi ya ongezeko la thamani inatakiwa kulipwa, kufuatia utolewaji wa huduma chini ya kifungu cha 15, atawasilisha nakala halisi ya ankara iliyoandikwa kwa kufuatilia mpangilio wa nambari sahihi ya ankara ya kodi kwa ajili ya huduma iliyoifundishaji, ambayo-
(a) itatolewa katika fomu na namna itakayoainishwa na Waziri; na
(b) itajumuisha taarifa ifuatayo-
(i) tarehe ambayo imeifundishaji;
(iv) jina, Nambari ya Utambulisho ya Mlipakodi na Nambari ya Usajili ya Mlipa. Kodi ya Ongezeko la Thamani ya mtoa huduma;
(v) maelezo, idadi pamoja na ufaanuzi mwingine kuhusiana na huduma iliyoifundishaji;
(vi) idadi kamili ya malipo yaliyoifanyika kwa ajili ya huduma iliyoifundishaji na kiasi cha kodi ya
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ongezeko la thamani iliyojumuishwa kwenye malipo hayo;
(vii) iwapo kiwango cha thamani ya huduma inazidi kiwango cha chini cha huduma, jina, anuani na Nambari ya Utambulisho ya Mlipakodi na Nambari ya Usajili ya Mlipa Kodi ya Ongezeko la Thamani, iwapo nambari hiyo inamhusu mteja; na
(viii) taarifa nyingine ya ziada kama itakavyoainishwa kwenye kanuni.

(2) Ankara ya kodi isiyokidhi masharti ya kifungu kidogo cha (1)(b)(v), yatakuwa halali, bali hayatatumika kuhusiana na maombi au madai ya kodi ya ongezeko la thamani kwa ajili ya manunuzi.

(3) Waziri anaweza kutunga kanuni zitakazoelezea masharti yote ya ankara maalum ya kodi kwa aina zote au huduma au huduma inayojumuisha kanuni zinazohitaji ankara zitakazongenezwa kwa kutumia mashine zilizoidhinishwa.

(4) Nakala moja halisi ya ankara ya kodi itatolewa kwa kila huduma inayotozwa kodi, na mtu ambaye aliyetoa ankara ya nakala halisi, iwapo mteja huyu ni mtu aliyesajiliwa, mtu huyo atatoa nakala iliyowekewa alama kwa ajili ya mteja ambaye atadai kuwa amepoteza ankara halisi ya kodi.

90.- (1) Taarifa ya marekebisho ambayo itahitajika kutolewa na mtoa huduma chini ya kifungu cha 74 -
(a) itatolewa katika fomu na namna itakayoainishwa kwenye kanuni; na
(b) itajumuisha taarifaifuatayo -
(i) tarehe ambayo ilitolewa;
(iii) jina, Nambari ya Utambulisho ya Mlipakodi na Nambari ya Usajili ya Mlipa Kodi ya Ongezeko la Thamani;
(iv) hali halisi kuhusiana na shughuli ya marekebisho na matokeo ya huduma ambayo kwake inahusika ;
(v) athari ya kiasi cha kodi ya ongezeko la thamani inayotakiwa kulipwa kwa huduma iliyotolewa; na
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(vi) iwapo athari ya kodi ya ongezeko la thamani inayotakiwa kulipwa kwa huduma kinazidi kiasi kidogo au jina, Nambari ya Utambulisho ya Mlipakodi ya mteja na Nambari ya Usajili ya Mlipa Kodi ya Ongezeko la Thamani; na
(vii) taarifa ya ziada kwa kadri ambavyo kanuni zitaainisha.

(2) Taarifa ya marekebisho haitakuwa na nguvu kwa sababtu ya kutokidhi masharti ya kifungu kidogo cha (1)(b)(v), isipokuwa haiwezi kutolewa kwa ajili ya kusaidia madai ya chini kiasi kinachorekebishwa.

(3) Waziri anaweza kutungga kanuni zitakazo ainisha masharti maalum ya taarifa ya marekebisho ya kwa ajili ya aina zote au aina maalum za huduma, isipokuwa hazitaweka ukomo kwa kanuni zinazohitaji taarifa ya marekebisho kutengenezwa kwa kutumia mashine zilizoidhiniswa.

(4) Ankara ya kodi iliyofanyiwa marekebisho inaweza kuwa taarifa iwapo inakidhi masharti yaliyoainishwa katika kanuni.

(5) Nakala halisi moja ya taarifa ya marekebisho inayoweza kutolewa kwa kila shughuli inayohusiana na huduma inayotolewa, na mtu ambaye amepewa nakala halisi anaweza, iwapo mteja ni mtu aliyesajiliwa, kutoa nakala kwa mteja anayedai nakala halisi moja ya taarifa ya marekebisho inayoweza kutolewa kwa kila shughuli inayohusiana na huduma inayotolewa, na mtu ambaye amepewa nakala halisi anaweza, iwapo mteja ni mtu aliyesajiliwa, kutoa nakala kwa mteja nayedai.

(6) Waziri anaweza kutungga kanuni zitakazo ainisha masharti maalum ya taarifa ya marekebisho ya kwa ajili ya aina zote au aina maalum za huduma, isipokuwa hazitaweka ukomo kwa kanuni zinazohitaji taarifa ya marekebisho kutengenezwa kwa kutumia mashine zilizoidhiniswa.

(7) Ankara ya kodi iliyofanyiwa marekebisho inaweza kuwa taarifa iwapo inakidhi masharti yaliyoainishwa na kanuni.

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(8) Nakala halisi moja ya taarifa ya marekebisho inayoweza kutolewa kwa kila shughuli inayohusiana na huduma inayotolewa, na mtu ambaye amepewa nakala halisi anaweza, iwapo mteja ni mtu aliyesajiliwa, kutoa nakala kwa mteja nayedai kuipoteza.

91.- (1) Pale ambapo huduma inayotozwa kodi inatolewa na wakala au kwa wakala kwa niaba ya mhusika mkuu na wote wakala na mhusika mkuu ni watu walisajiliwa, na yaraka yoyote itakayohitajika kutolewa na mhusika mkuu, ikijumuisha nyaraka za kodi, inaweza kutolewa na wakala au kwa wakala kwa jina, anuani, Nambari ya Utambulisho ya Mlipakodi na Namba ya Usajili ya Kodi ya Ongezeko la Thamani ya mhusika mkuu.

(2) Pale ambapo huduma inatozwa kodi na wakala anayemuwakilisha mhusika mkuu na wote wakala na mhusika mkuu wamesajiliwa, na nyaraka zozote zinazotokelewa kutolewa na mhusika mkuu, ikijumuisha ankara za kodi au taarifa ya marekebisho, yatatolewa kwa wakala na yataonyesha jina, anuani, Nambari ya Utambulisho ya Mlipakodi na Namba ya Usajili ya Kodi ya Ongezeko la Thamani ya mhusika mkuu.

92.- (1) Mtu anayetozwa kodi atatunza kumbukumbu za mahesabu yote, nyaraka, ritani na kumbukumbu zingine ambazo zitahitajika kutolewa chini ya sheria hii au sheria nyingine yoyote inayohusiana na kodi, ikijumuisha-

(a) ankara za kodi na taarifa za marekebisho zilizotolewa na kupokelewa na mtu;
(b) nyaraka za forodha zinazohusiana na bidhaa zilizoingizwa nchini na bidhaa zinazosafirishwa nje ya nchi na watu hao;
(c) kumbukumbu kuhusiana na huduma zilizoingizwa nchini kwa mtu huyo, iwapo huduma hizo ni huduma zinazotozwa kodi au la; na
(d) kumbukumbu za ongezeko la thamani, kwa muhula wa kulipa kodi, kodi yote ya mauzo inayolipwa na mtu kwa kipindi hicho, au mkopo wa kodi ya manunuzi ya mtu inayoruhusiwa kwa kipindi hicho, na yote marekebisho yanayoongezeka na kupungua ambayo mtu huyo anatakiwa au annastahili kufanya kwa kipindi hicho; na
(e) kumbukumbu zinazoonesha kiasi kinacholipwa kwa Kamishina Mkuu chini ya Sheria hii.

(2) Kumbukumbu zilizorejewa chini ya kifungu kidogo cha (1), zitatunzwa-
(a) japokuwa kwa miaka mitatu kutokea mwishoni mwa kipindi cha kodi ambacho kwake zinahusika; au
(b) mpaka tarehe ya baadaye ambayo uamuzi wa mwisho utatolewa wakati wa ukaguzi, mashauri katika mahakama kwa ajili ya ulipaji wa deni, mashauri katika mahakama kwa ajili ya ulipaji wa deni, mgogoro, mashtaka au mwenendo mwingine chini ya Sheria hii au sheria nyingine kuhusiana na kipindi hicho cha kodi.

SEHEMU YA SABA
UTAWALA

Maamuzi ya kodi

93.- (1) Maamuzi yaafuatayo yatakatuwa ni maamuzi ya kodi yaliyotolewa au kuchukuliwa kuwa yamefanywa chini ya Sheria hii-
(a) uamuzi wa kumsajili mtu kwa ajili ya kodi ya ongezeko la thamani;
(b) uamuzi wa kufuta usajili wa mtu wa kulipa kodi ya ongezeko la thamani;
(c) uamuzi wa kutolipa marejesho au kutokuruhusu marekebisho;
(d) utolewaji wa tathmini, ikujumuisha uamuzi wa kufanya tathmini kuhusiana na adhabu yakiutawala na uamuzi kuhusiana na kiasi cha adhabu;
(e) uamuzi wa majibu ya maombi ya ruhusa ya kuwasilisha ritani ya kodi ya ongezeko la thamani kwa kuchelewa;
(f) uamuzi kuhusiana na maombi ya kuongeza muda wa kulipa kodi kiasi kinachotakiwa kulipwa chini ya Sheria hii, kuhitaji malipo kabla ya muda ambao yalitakiwa au kumtaka mwombaji kufuata taratibu zingine za malipo;
(g) uamuzi wa kumtangaza mtu kuwa mwakilishi wa mtu anayetozwa kodi kwa madhumuni ya Sheria hii;
(h) uamuzi wa kuwasilisha malipo yote au sehemu ya riba inayotakiwa kulipwa kuhusiana na malipo mengine

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yanayotakiwa kufanywa chini ya Sheria hii;
(i) uamuzi wa kutokulipa sehemu yote au sehemu ya adhabu iliyotolewa chini ya au kuhusiana na Sheria hii; na
(j) uamuzi mwingine wowote uliotolewa chini ya Sheria hii.

(2) Uamuzi uliotolewa chini ya kifungu kidogo cha (2) utapitiwa pale ambapo imeelekezwa chini ya Sheria hii au sheria nyingine yoyote inayohusiana na malipo ya koji.

94. Pale ambapo-
(a) ubia au muungano wa watu umesambaratika au vinginevyo kuwepo kutokana na kustaaifu au kuondoolewa kwa mbia mmoja au zaadi au wanachama au usajili wa mbia mpya au mwanachama;
(b) ubia mpya au asasi, inayotokea kujumuisha wanachama waliopita au wanachamal waliopo au mwanachama moja au wanachama wapy a zaadi ; na
(c) ubia mpya au asasi inayoendelea kuendesha shughuli ya kiuchumi ambayo imenandiesha na ubia au asasi iliyovunjika,

ubia au asasi iliyovunjika na ubia mpya au asasi, inapendelea kuendesha shughuli za kiuchumi kwa madhumuni ya Sheria hii, itachukulwiwa kuwa ni kitu kimoja, isipokuwa kama Kamishina Mkuu anaelekeza vinginevyo.

95.- (1) Pale ambapo, baada ya kifo cha mtu anayetozwa koji au kufutisiwa kwa mali ya mtu anayetozwa koji-
(a) shughuli ya kiuchumi iliyoendeshwa hapo awali na mtu anayetozwa koji inaendeshwa na au kwaniaba hiyo na msimamizi au mdhamini wa mali ya koji huyo; au
(b) kitu chochote kinafanyika kuhusiana na usitishwaji wa shughuli ya kiuchumi, mali ya mtu huyo anayetozwa koji, kama ilivy o wakilishi na msimamizi au mdhamini, kwa madhumuni ya Sheria hii, itachukulwiwa kuwa ni mtu anayetozwa koji kuhusiana na shughuli hiyo ya kiuchumi.

(2) Iwapo mrehaniwa anachukua umiliki wa ardhi au mali nyingine ambayo imewekwa rehani hapo awali na mrehani ambaye
Value Added Tax

ni mtu anayetozwa kodi na wakati akiwa anamiliki ardhi hiyo au mali, na mrehaniwa anaendesha shughuli ya kiuchumi ambayo hapo awali iliendeshwa na mrehan kuhusiana na ardhi au mali nyingine, mrehan, kwa kiasi ambacho na kwa muda ambao anaendesha shughuli hiyo ya kiuchumi, atachukuliwa kuwa mrehan.

96.- (1) Kifungu hiki kitatumika kwa madhumuni ya kodi ya mapato.

(2) Kwa madhumuni ya kodi ya mapato, thamani yoyote ya kodi ya ongezeko la thamani, inayotakiwa kulipwa kwa ajili ya huduma itachukuliwa kana kwamba haikuwa sehemu ya malipo yaliyopokelewa na mtoa huduma kwa ajili ya huduma hiyo.

(3) Iwapo kiasi cha kodi ya ongezeko la thamani inayolipwa inabadilishwa baadaye, kiasi kilichozingatiwa kwa kodi ya ongezeko la thamani kitabadilishwa ipasavyo.

(4) Kifungu hiki thamani ya kodi ya ununuzi iliyoipwa na mt itajumuishwa katika kukiwotaa kiasi cha gharama au matumizizi, iwapo ni mapato au mtaj kwa kiasi kuwa mtu hakuruhusiwa kupata mkopo wa kodi ya ununuzi.

(5) Iwapo kiasi cha kodi ya ununuzi ambacho kwake mkopo uliruhusiwa na baadaye kinabadilishwa, kiasi hicho kitakachozingatiwa kwa ajili ya kodi ya manunuzi kitabadilishwa ipasavyo.

SEHEMU YA NANE
MASHARTI YA JUMLA

97.- (1) Waziri anaweza kutunga kanuni kuhusiana na suala lolote muhimu au lenye manufaa na linalohitajika kwa ajili ya utelezaji au kuwezesha utekelezaji wa masharti ya Sheria hii.

(2) Bila kuathiri ujumla wa kifungu kidogo cha (1), Waziri atatunga kanuni-
(a) zitakazo watakuwa watu au kundi la watu kutoa taarifa zitakazohitajika, iwapo kwa kiasi VIPindi pekee maalum au VIPindi yya maara kwa maara;
(b) elezea kuhusu maombi kwa ajili ya mpango maalum kwa ajili ya malipo na malipo ya kodi ya ongezeko la
thamani Kutoka kwa watu fulani au makundi ya watu;
(c) zitakazo elezea marekebisho yatakayofanya iwapo mtu anayetozwa коди anaomba mali kwa ajili ya matumizi binafsi na kwa ajili ya shughuli inayotozwa коди na kiasi ambacho inabadilika;
(d) zitakazo elezea njia kwa ajili ya watoa huduma wakifedha kupigia mahesabu sehemu ya коди ya manunuzi ambayo kikawaida inatokana na utolewaji wa huduma zinazotozwa коди;
(e) zitakazo elezea namna watu wanaotozwa коди watakavyofanya mahesabu kode kiasi ambacho коди ya manunuzi inaweza kudaiwa; na
(f) zitakazo elezea jinsi коди ya ongazeko la thamani itakavyotunzwa.

(3) Bila kuathiri masharti ya kifungu kidogo cha (1), kanuni hazitaathiri-
  (a) utoaji wa huduma au msamaha wa коди au коди ya ongezeko la thamani коди kwa kiwango cha sifuri; au
  (b) kumsamehe mtu au kundi la watu kulipa коди inayotozwa chini ya Sheria hii.

98.- (1) Sheria ya Kodi ya Ongezeko la Thamani imefutwa.

(2) Bila kujali masharti ya kifungu kidogo cha (1), kanuni zinazotumika, amri au taarifa zilizotolewa chini ya Sheria ya Kodi ya Ongezeko la Thamani, na ambazo zinatumika zitaendelea kutumika, kwa kadiri ambavyo itakavyowezekana, kana kwamba zilikiwa ni kanuni, amri au taarifa zilizotolewa chini ya Sheria hii hadi hapa zitakapo kuwa zimerekebishwa au kufutwa kwa kanuni, amri au taarifa zilizotolewa chini ya Sheria hii.

99.- (1) Bila kujali masharti ya kifungu cha 98, fomu zote zilizo wazi na nyaraka nyingine zilizotolewa kuhusiana na Sheria iliyo futwa ya Kodi ya Ongezeko la Thamani, zinaweza kendelea kutumika chini ya masharti ya Sheria hii na rejea zote kwenye fomu hizo na nyaraka kwa masharti na maelezo stahili kwenye Sheria ya Kodi ya Ongezeko la Thamani iliyo futwa kuwa inafanya rejea kwa masharti au maelezo kama hayo yaliyopo chini ya Sheria hii.

(2) Mtu yeyote ambaye, katika mwezi mmojawapo kati ya miezi kumi na mbili, kablala ya tarehe ya kuanza kutumika kwa Sheria hii, aliwasilisha marajeshe chini ya Sheria iliyo futwa ya
Kodi ya Ongezeko la Thamani iliyiyolofutwa atachukuliwa kama ni mtu aliyesajiliwa kwa madhumuni ya Sheria hii.

(3) Kamishna Mkuu, ndani ya miezi mitatu kuanzia tarehe ya kuanza kutumika kwa Sheria hii, atatoo taarifa kwa kilwa mtu ambaye amesajiliwa ikithibitisha usajili wa mtu huyo na akimtaarifu mtu huyo uwezekano wa kufuta usajili wake iwapo hatahijatika kusajiliwa kwa ajili ya kodi ya ongezeko la thamani.

(4) Mtu ambaye anahitajika kusajiliwa kwa ajili ya kodi ya ongezeko la thamani na hajasaajiliwa moja kwa moja-

(a) ataomba kusajiliwa ndani ya siku sitini baada ya tarehe ya kuanza kutumika kwa Sheria, na kabla ya kusajiliwa, atatekeleza masharti ya Sheria hii kana kwamba mtu huyo alikuwa ni mtu aliyesajiliwa; na

(b) hatawajibika kulipa adhabu yoyote, faini au kutumikia kifungo.

(5) Kodi ya manunuzi iliyopatikana chini ya Sheria iliyofutwa ya Kodi ya Ongezeko la Thamani-

(a) mtu ambaye anahitajika kusajiliwa kwa ajili ya ongezeko la thamani kwa manunuzi kwa sehemu yote au sehemu ya kodi ya ongezeko la thamani inayotozwa kwa uingizaji wa bidhaa nchini au utwaaji uliofanywa na mtu huyo; na

(b) mkopo wa kodi ya manunuzi ingeruhusiwa kwa kipindi cha kodi kinachoishia baada ya siku ya kuanza kutumika kwa Sheria hii, itaruhusiwa chini ya Sheria hii kama marekebisho yanayopungua dhidi ya mtu.

(6) Kiasi cha marekebisho yanayopungua yaliyorejewa chini ya kifungu kidogo cha (5) kinaweza kudaiwa mara moja kwa kipindi cha awali cha vipindi sita vya kodi vinavyomalizikia baada ya kuanza kutumika kwa Sheria hii.

(7) Mtu atamtaarifu Kamishna Mkuu, kwa jinsi na namna iliyoainishwa, kuhusu kiasi ambacho kinadaivali, kipindi cha kodi ambacho kwake kitadaivali, na taarifa nyingine kadiri ambayo kanuni zitaelezea na Kamishna Mkuu anaweza kufuta sehemu ni kifungu yote au sehemu ya kiasi ambacho Kamishna Mkuu hataridhika kuwa mtu huyo amelipa kodi ya ongezeko la thamani, na anastahili kufanya marekebisho yanayopungua.
(8) Utozwaji wa kodi kama ulivyoelezewa chini ya Sheria iliyofutwa utachukuliwa kuwa umetozwa kodi kwa huduma inayotozwa kodi na itatakiwa kulipwa kwa tarehe ya kuanza kutumika kwa Sheria hii iwapo-

(a) huduma hiyo ina au itatolewa baada ya siku ya kuanza kutumika kwa Sheria hii;
(b) kabla ya siku ambayo ankara kwa ajili ya huduma iliyotolewa au malipo kwa ajili ya huduma ambayo ilitolewa; na
(c) kodi ya ongezeko la thamani ambayo haikulipwa kwa huduma chini ya Sheria iliyofutwa.

(9) Kifungu kidogo cha (8) kitatumika kwa kujitegemea katika kila sehemu ya utoaji endelevu wa huduma au kipindi cha muda ambacho kitachukuliwa kuwa utoaji wa hudumu kunakojitegemea.
Supplies and imports exempt from value added tax

Part I
Each of the following is an exempt supply for the purposes of this Act.

10. A supply of Agriculture implements.

<table>
<thead>
<tr>
<th>No.</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Tractors for agricultural use</td>
<td>8701.90.00</td>
</tr>
<tr>
<td>2.</td>
<td>Ploughs, harrows, scarifiers, cultivations, weeders and hoes</td>
<td>8432.10.00</td>
</tr>
<tr>
<td>3.</td>
<td>Disc harrows,</td>
<td>8432.21.00</td>
</tr>
<tr>
<td>4.</td>
<td>Harrows,</td>
<td>8432.29.00</td>
</tr>
<tr>
<td>5.</td>
<td>Seeders, planters and transplanters</td>
<td>843230.00</td>
</tr>
<tr>
<td>6.</td>
<td>Combine harvesters</td>
<td>843351.00</td>
</tr>
<tr>
<td>7.</td>
<td>Manure spreaders and fertilizer distributors</td>
<td>843240.00</td>
</tr>
<tr>
<td>8.</td>
<td>Liquid sprayers for agriculture</td>
<td>8424.81.00</td>
</tr>
<tr>
<td>9.</td>
<td>Powder sprayers for agriculture</td>
<td>8424.81.00</td>
</tr>
<tr>
<td>10.</td>
<td>Spades</td>
<td>8201.10.00</td>
</tr>
<tr>
<td>11.</td>
<td>Shovels</td>
<td>8201.10.00</td>
</tr>
<tr>
<td>12.</td>
<td>Mattocks</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>13.</td>
<td>Picks</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>14.</td>
<td>Hoes,</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>15.</td>
<td>Forks</td>
<td>8201.90.00</td>
</tr>
<tr>
<td>16.</td>
<td>Rakes</td>
<td>8201.30.00</td>
</tr>
<tr>
<td>17.</td>
<td>Axes</td>
<td>8201.40.00</td>
</tr>
<tr>
<td>18.</td>
<td>Tractor trailers</td>
<td>8716.10.10</td>
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<tr>
<td>19.</td>
<td>New Pneumatic Tyres of a kind used in agricultural and forest vehicles</td>
<td>4011.61.00</td>
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</tbody>
</table>

11. A supply of agriculture inputs

<table>
<thead>
<tr>
<th>No.</th>
<th>Item</th>
<th>HS code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Fertilizers</td>
<td>Chapter 31</td>
</tr>
<tr>
<td>2.</td>
<td>Pesticides</td>
<td>3808.99.10 or 3808.99.90</td>
</tr>
<tr>
<td>3.</td>
<td>Insecticides</td>
<td>3808.91.11 to 3808.91.99</td>
</tr>
<tr>
<td>4.</td>
<td>Fungicides</td>
<td>3808.92.10 or 3808.99.90</td>
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<tr>
<td>5.</td>
<td>Rodenticides</td>
<td>3808.92.10 or 3808.99.90</td>
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<tr>
<td>6.</td>
<td>Herbicides</td>
<td>3808.93.10 to 3808.92.90</td>
</tr>
<tr>
<td>7.</td>
<td>Ant sprouting products</td>
<td>3808.93.10 or 3808.93.90</td>
</tr>
<tr>
<td>8.</td>
<td>Plant growth regulators</td>
<td>3808.93.11 or 3808.93.90</td>
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Value Added Tax

12. A supply of livestock basic agricultural products and food for human consumption:

<table>
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<tr>
<th>No</th>
<th>Food item</th>
<th>HSC</th>
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<tbody>
<tr>
<td>1</td>
<td>Live cattle</td>
<td>0102.21.00</td>
</tr>
<tr>
<td>2</td>
<td>Live swine</td>
<td>0103.10.00</td>
</tr>
<tr>
<td>3</td>
<td>Live sheep</td>
<td>0104.10.10</td>
</tr>
<tr>
<td>4</td>
<td>Live goats</td>
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</tr>
<tr>
<td>5</td>
<td>Live poultry</td>
<td>0105.11.10</td>
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<tr>
<td>6</td>
<td>Unprocessed edible meat</td>
<td>0206.10.00</td>
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<tr>
<td>7</td>
<td>Unprocessed edible offal of cattle</td>
<td>0206.10.00</td>
</tr>
<tr>
<td>8</td>
<td>Unprocessed edible meat of swine</td>
<td>0206.30.00</td>
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<tr>
<td>9</td>
<td>Unprocessed edible meat of sheep</td>
<td>0206.29.00</td>
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<tr>
<td>10</td>
<td>Unprocessed edible meat of goat</td>
<td>0206.29.00</td>
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<tr>
<td>11</td>
<td>Unprocessed edible poultry</td>
<td>0207.11.00</td>
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<td>12</td>
<td>Unprocessed edible eggs</td>
<td>0407.29.00</td>
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<td>13</td>
<td>Unprocessed cow milk</td>
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<td>14</td>
<td>Unprocessed goat milk</td>
<td>04.01</td>
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<tr>
<td>15</td>
<td>Unprocessed fish</td>
<td>03.02</td>
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<td>16</td>
<td>Unprocessed edible vegetables</td>
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<td>08.02</td>
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<td>19</td>
<td>Unprocessed bulbs</td>
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<td>20</td>
<td>Unprocessed tubers</td>
<td>0601.20.00</td>
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<td>21</td>
<td>Unprocessed maize</td>
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<td>22</td>
<td>Unprocessed wheat</td>
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<td>23</td>
<td>Unprocessed cereals</td>
<td>1001.99.90</td>
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<td>24</td>
<td>Unprocessed meal flour</td>
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<td>25</td>
<td>Unprocessed tobacco</td>
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<td>26</td>
<td>Unprocessed Cashew nuts</td>
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</tr>
<tr>
<td>27</td>
<td>Unprocessed coffee</td>
<td>09.01</td>
</tr>
<tr>
<td>28</td>
<td>Unprocessed tea</td>
<td>09.02</td>
</tr>
<tr>
<td>29</td>
<td>Unprocessed pyrethrum</td>
<td>1211.90</td>
</tr>
<tr>
<td>30</td>
<td>Unprocessed cotton</td>
<td>1207.21.00</td>
</tr>
<tr>
<td>31</td>
<td>Unprocessed sisal</td>
<td>0604.90.00</td>
</tr>
<tr>
<td>32</td>
<td>Unprocessed sugarcane</td>
<td>1212.93.00</td>
</tr>
<tr>
<td>33</td>
<td>Seeds and plants thereof</td>
<td>12.09</td>
</tr>
</tbody>
</table>

13. A supply of fisheries implements

<table>
<thead>
<tr>
<th>No</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Floats for fishing nets</td>
<td>7020.00.10</td>
</tr>
<tr>
<td>2</td>
<td>Fishing nets</td>
<td>5608.11.00</td>
</tr>
<tr>
<td>3</td>
<td>Fishing vessels, factory ships and other vessels for processing or preserving fishery products</td>
<td>8902.00.00</td>
</tr>
</tbody>
</table>
14. A supply for bee-keeping implements

<table>
<thead>
<tr>
<th>No.</th>
<th>Implements</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bee hive</td>
<td>Any Description</td>
</tr>
<tr>
<td>2.</td>
<td>Protective beekeeping jacket veil</td>
<td>611340.00</td>
</tr>
<tr>
<td>3.</td>
<td>Mask</td>
<td>6307.90</td>
</tr>
<tr>
<td>4.</td>
<td>Honey strainer</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Bee hive smoker</td>
<td>8424.89</td>
</tr>
</tbody>
</table>

15. A supply of the following medicine or pharmaceuticals products, not including food supplements or vitamins

<table>
<thead>
<tr>
<th>No.</th>
<th>Medicine or Pharmaceuticals Products</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Antibiotics</td>
<td>29.41</td>
</tr>
<tr>
<td>2.</td>
<td>Extracts of glands or other organs or of their secretions</td>
<td>3001.20</td>
</tr>
<tr>
<td>3.</td>
<td>Heparin and its salts, and other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</td>
<td>3001.90</td>
</tr>
<tr>
<td>4.</td>
<td>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes</td>
<td>3002.10</td>
</tr>
<tr>
<td>5.</td>
<td>Vaccines for human medicine</td>
<td>3002.20</td>
</tr>
<tr>
<td>6.</td>
<td>Vaccines for veterinary medicine</td>
<td>3002.30</td>
</tr>
<tr>
<td>7.</td>
<td>Medicaments containing other antibiotics not put up in measured doses or in forms or packing’s for retail sale</td>
<td>3003.20</td>
</tr>
<tr>
<td>8.</td>
<td>Medicaments containing insulin, not put up in measured doses or in forms or packing’s for retail sale</td>
<td>3003.31</td>
</tr>
<tr>
<td>9.</td>
<td>Medicaments</td>
<td>30.04</td>
</tr>
<tr>
<td>10.</td>
<td>Wadding, gauze, bandages and similar articles</td>
<td>30.05</td>
</tr>
<tr>
<td>11.</td>
<td>Pharmaceutical goods</td>
<td>30.06</td>
</tr>
</tbody>
</table>

16. A supply of the following medical equipment or appliances

<table>
<thead>
<tr>
<th>No.</th>
<th>Medical Equipment or appliances</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Instrument and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments</td>
<td>90.18</td>
</tr>
<tr>
<td>2.</td>
<td>Medical Equipment</td>
<td>90.22</td>
</tr>
<tr>
<td>3.</td>
<td>Dentist chairs and parts thereof</td>
<td>9402.10.10</td>
</tr>
<tr>
<td>4.</td>
<td>Operating tables, examination tables and hospital beds with mechanical fittings</td>
<td>9402.90.10</td>
</tr>
</tbody>
</table>
17. Articles designed for people with special needs

<table>
<thead>
<tr>
<th>No.</th>
<th>Articles</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Orthopaedic appliances, including crutches, surgical belts and trusses,</td>
<td>90.21</td>
</tr>
<tr>
<td></td>
<td>splints and other fracture appliances, artificial parts of the body,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>hearing aids and other appliances which are worn or carried, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>implanted in the body, to compensate for a defect or disability</td>
<td></td>
</tr>
<tr>
<td></td>
<td>excluding other items under HSC 9021.90.00</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Walking sticks</td>
<td>6602.00.00</td>
</tr>
<tr>
<td>3.</td>
<td>Spectacle for correcting vision</td>
<td>9004.90.10</td>
</tr>
<tr>
<td>4.</td>
<td>Contact lenses</td>
<td>9001.30.00</td>
</tr>
<tr>
<td>5.</td>
<td>Spectacle lenses of glass</td>
<td>9001.40.00</td>
</tr>
<tr>
<td>6.</td>
<td>Spectacle lenses of other materials</td>
<td>9001.50.00</td>
</tr>
<tr>
<td>7.</td>
<td>Sunscreen and sun tan preparation used by albinos</td>
<td>33.04</td>
</tr>
<tr>
<td>8.</td>
<td>Braille</td>
<td>8469.00.007</td>
</tr>
<tr>
<td>9.</td>
<td>Mechanically propelled tricycle for carriage of disabled persons</td>
<td>8713.1.00</td>
</tr>
</tbody>
</table>

18. Health care

1. A supply of medical, dental, nursing, convalescent, rehabilitation, midwifery, paramedical, optical, or other similar services where the services are provided:
   (a) by or in an institution approved for the provision of those services by the Government; and
   (b) by, or under the supervision and control of, a person who is registered as being qualified to perform that service under Tanzania laws, or whose qualifications to perform the services are recognised in Tanzania.

2. A supply of services in a nursing home or residential care facility for children, or for aged, indigent, infirm, or disabled persons who need permanent care, if the facility is approved for the provision of those services by an appropriate Government Institution

10. Immovable property

1. A sale of vacant land.

2. A lease, licence, hire or other form of supply, to the extent that it is a supply of the right to occupy and reside in residential premises.
### Value Added Tax

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
</table>
| **3.** | A sale of immovable property, to the extent that the property relates to residential premises, not including:  
  (a) the first sale of newly constructed residential premises; or  
  (b) a subsequent sale if the premises have been occupied as a residence for less than two (2) years. |
| **4.** | A supply of goods or services by a flat, unit, or apartment owner’s association to a member of the association, if:  
  (a) the flat, unit, or apartment that is owned by the member, or a property to which a member is entitled to occupy as a consequence of its membership, is residential premises; and  
  (b) the goods or services are on supplied to members at cost. |
| **16.** | Education  
A supply of services consisting of tuition or instruction for students provided by an institution approved by the Minister responsible for education, being:  
  (a) a pre-primary, primary, or secondary school;  
  (b) a technical college, community college, or university;  
  (c) an educational institution established for the promotion of adult education, vocational training, improved literacy, or technical education;  
  (d) an institution established for the education or training of physically or mentally handicapped persons; or  
  (e) an institution established for the training of sportspersons. |
| **17.** | Intermediary services  
A supply of financial services, except to the extent that a specific fee is charged for the service. |
| **18.** | Public and non-profit organisation  
A supply made in the course of a non-commercial activity carried on by a non-profit organisation. |
19. The supply of petroleum products

<table>
<thead>
<tr>
<th>No</th>
<th>Petroleum product</th>
<th>HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Spirit type jet fuel</td>
<td>2710.12.40</td>
</tr>
<tr>
<td>3.</td>
<td>Kerosene type jet fuel (Jet A-1)</td>
<td>2710.19.21</td>
</tr>
<tr>
<td>4.</td>
<td>Petrol (MSP and MSR)</td>
<td>2710.12.20</td>
</tr>
<tr>
<td>5.</td>
<td>Diesel (GO)</td>
<td>2710.19.31</td>
</tr>
<tr>
<td>7.</td>
<td>Bitumen</td>
<td>27.14</td>
</tr>
<tr>
<td>8.</td>
<td>Liquified petroleum gas (LPG)</td>
<td>2711.11.00</td>
</tr>
</tbody>
</table>

15. Supply of water except, bottled or canned water or similarly presented water.

17. The transportation of person, by any means of conveyance other than air charters, taxi cabs, rental cars, boats or boat charters.

17. Supplies of arms and ammunitions, parts and accessories thereof, to the armed forces of Chapter 93

Part II
Imports exempt from value added tax

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>An import of baggage or personal effects exempt from customs duties under the Fifth Schedule of the East African Customs Management Act, 2004.</td>
</tr>
<tr>
<td>2</td>
<td>An import of goods given, otherwise than for the purposes of sale, as an unconditional gift to the State</td>
</tr>
<tr>
<td>3</td>
<td>An import of goods (including containers), if the goods have been exported and then returned to Tanzania by any person without being subjected to any process of manufacture or adaptation and without a permanent change of ownership, but not if at the time when the goods were exported, they were the subject of a supply that was zero-rated under this Act or under repealed Value Added Tax Act, Cap. 148.</td>
</tr>
<tr>
<td>4</td>
<td>An import of goods shipped or conveyed to United Republic for transhipment or conveyance to any other country.</td>
</tr>
<tr>
<td>Item No.</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>5.</td>
<td>An import of goods made available free of charge by a foreign government or an international institution with a view to assisting the economic development of the United Republic.</td>
</tr>
<tr>
<td>6.</td>
<td>An import of food, clothing and shoes donated to an approved non-profit organisation for free distribution to orphanage or special schools for children with special needs in Mainland Tanzania.</td>
</tr>
<tr>
<td>7.</td>
<td>If-</td>
</tr>
<tr>
<td></td>
<td>(i) Import of goods by non-profit organisation for the provision of emergency assistance and disaster relief.</td>
</tr>
<tr>
<td></td>
<td>(ii) If imports referred to in (i) are capital goods, the goods shall be handled to the National Disaster Committee upon overton, completion or diminishing of the disaster.</td>
</tr>
<tr>
<td>8.</td>
<td>An import of goods by the religious organisation for the provision of health, education, water and religious services in circumstances that, if-</td>
</tr>
<tr>
<td></td>
<td>(e) the services are supplied without fee, charge or any other consideration be it in a form of fees; or</td>
</tr>
<tr>
<td></td>
<td>(f) the services are supplied on payment of any consideration, the fees or charges does not exceed fifty percent of the market value.</td>
</tr>
<tr>
<td>9.</td>
<td>An import of goods that is exempt under an agreement entered into between the Government of the United Republic and another government or an international agency.</td>
</tr>
<tr>
<td>10.</td>
<td>An import of goods by a registered and licensed explorer or prospector for the exclusive use in oil or gas exploration or prospection activities, to the extent those goods are eligible for relief from customs duties under the East African Customs Management Act, 2004.</td>
</tr>
</tbody>
</table>
MADHUMUNI NA SABABU

Muswada wa Sheria mpya ya Kodi ya Ongezeko la Thamani (The Value Added Tax Act, 2014) unapendeleza kufuta Sheria ya Kodi ya Ongezeko la Thamani, Sura 148 ambayo inatumika hivi sasa. Lengo la Muswada huu ni kuongeza wigo wa ukusanyaji wa Kodi ya Ongezeko la Thamani (VAT) na kuongeza mapato ya Serikali, kwa kuondoa misamaha ya kodi isiyokuwa na tija, kuboresha mfumo wa kutoza na kukusanya kodi na kuweka utaratibu mzuri wa ulipaji na kodi ili kuweza kuziba mianya ya ukwepaji na Ongezo la Thamani. Aidha, Muswada unapendeleza kuweka utaratibu ambao utawezesha wananchi kulipa Kodi ya Ongezko la Thamani. Pia Muswada unapendeleza kujenga mfumo imara wa ukusanyaji wa kodi ya Ongezeko la Thamani na kuongeza wigo wa kodi ya manufaa kwa kodi ya taifa, ikiwe mo michezo ya kubahatisha, huduma za utalii, kompyuta n.k. Muswada huu una lengo la kurekebisha mapungufu yaliyojitokeza katika utekelezaji wa Sheria ya Kodi ya Ongezeko la Thamani, Sura 148 tangu kutungwa kwake mwaka 1997.


Muswada huu umegawanyika katika sehemu kuu nane:
Sehemu ya Kwanza, inahusu Utangulizi, Jina la Sheria, tarehe na kuanza kutumika kwa Muswada na Tafsiri ya maneno mbalimbali yaliyotumika katika Muswada.

Sehemu ya Pili yenye kifungu cha 3 hadi 29 vinavyohusu utaratibu wa kutoza Kodi ya Ongezeko la Thamani pamoja na Misamahya ya Kodi. Aidha, Sehemu hii pia inahusu utozaji wa Kodi ya Ongezeko la Thamani kwa bidhaa na huduma zilizopo nchini na zile zitakazoingizwa kutoka nje ya nchi.

Sehemu hii pia, inapendekeza kuweka Kodi ya Ongezeko la Thamani kwenye bidhaa, huduma na mali zisizohamishika, aidha Muswada huu unabainisha kodi zitakazozwa kwenye huduma za simu, michezo ya bahati nasibu na mauzo yanayotokana na shughuli za kiuchumi. Vile vile, Sehemu hii imeweka utaratibu wa urejeshaji wa Kodi ya Ongezeko la Thamani kwa mauzo yanaoyofanyika kwa kutumia Vocha. Aidha, Sehemu hii pia imeweka masharti ya kuzuia misamaha ya kodi isitolewe isipokuwa kwa mujibu wa sheria.

Sehemu ya Tatu ina vifungu vya 30 mpaka 45 vinavyoweka masharti ya usajili na kuanisha watu wanaotakiwa kusajiliwa kwenye Kodi ya Ongezeko la Thamani. Aidha, Sehemu hii imeainisha usajili wa hiari, watu wanaotakiwa kusajiliwa, muda wa maombi ya kusajiliwa, jinsi ya kuomba usajili, ushughulikiwaji wa maombi ya usajili, usajili wa lazima na madhara yanayotokana ya kuaheza kutokea pale mtu anaposhindwa kufuata utaratibu wa usajili.

Sehemu hii pia ina vifungu vinavyoweka masharti kuhusu namba ya utambulisho ya mlipa kodi, na namba ya usajili wa Kodi ya Ongezeko la Thamani. Vile vile, inaweka sharti la kuweto kwa uwazi katika upangaji wa bei ya bidhaa na huduma. Aidha, Sehemu hii inaweka sharti la uotoaji wa taarifa kwa mabadiliko ya taarifa za Msajili na pia inaainisha utaratibu wa namna ambavyo ufutaji wa usajili unavyocheza kufanywa kwa mtu anayeshindwa kusajili. Muswada huu pia inaweka utaratibu wa ufutaji wa maombi ya usajili na ufutaji wa usajili.

Sehemu ya Nne ina vifungu vya 46 mpaka 68 ambavyo vinatoa ufaranuzi kuhusu mahali ambapo Kodi ya Ongezeko la Thamani inatakiwa
kutozwa. Aidha, Sehemu hii pia imebainisha mahali ambapo Kodi ya Ongezeko la Thamani inatakiwa itozwe kwa bidhaa ambazo zinatumika ndani ya nchi na pia bidhaa ambazo zinatumika nje ya nchi. Aidha, Sehemu hii pia imeweka masharti kuhusu ugavi wa bidhaa, ugavi unaohusu mali isiyohamishika, ugavi wa huduma zinazohusu ardhhi na ugavi kwa mtu asiyesajiliwa ndani ya nchi. Hata hivyo, Sehemu hii imeainisha huduma za mawasiliano, hudu ma kwa watu ambao hawajasajiliwa Tanzania Bara, watoa huduma na wateja walosajiliwa na pia imeelezea masuala ya ugavi endelevu na wa muda.

Sehemu hii pia inaainisha bayana vifungu vinavyoweka masharti kuhusu bidhaa zisizotozwa Kodi ya Ongezeko la Thamani, usambazaji wa bidhaa isiyotozwa Kodi ya Ongezeko la Thamani, bidhaa zilizokodishwa kwa ajili ya kutumiwa nje ya Jamhuri ya Muungano, bidhaa zinazotumika kwa ajili ya kukarabati uingizaji wa bidhaa za muda, bidhaa zilizosambazwa kwa mtu ambaye si mkazi, bidhaa zinazotumika kwenye huduma ya usafiri wa kimatiafa na usambazaji wa huduma itakayotumiwa nje ya Jamhuri ya Muungano. Sehemu hii inaweka masharti ya utozaji wa Kodi ya Ongezeko la Thamani kwa huduma zinazohusiana na haki miliki, na huduma toka kwenye tawi lililoko nje ya nchi kutoka kwa mwakilishi wa mtu ambaye si mkazi ambaye anafanya shughuli za kiuchumi nchini.

Sehemu ya Tano ina vifungu vya 69 mpaka 88 ambavyo vinaelezea kuhusu marejesho la Kodi. Vifungu hivi vimeeleza bayana juu ya marejesho ya Kodi ya Ongezeko la Thamani inavyofanywa, ukokotaji na kiwango halisi cha malipo, kurejeshwa kwa kodi ya bidhaa, muda wa deni la kodi ya bidhaa, na urekebishaji wa matukio ya ugavi na marekebisho yanayohusu bima, madeni sugu na matumizi binafsi ya bidhaa kwa ajili ya biashara. Aidha, Sehemu hii pia inaweka masharti kuhusu marekebisho kwa ajili ya kusajiliwa, ufutaji usajili, urejeshaji wa kodi iliyolipwa kwa wana Diplomasia, Taasisi za Kimataifa na taasisi zisizo za Kiserikali ambazo hazitengenezi faida.

Sehemu ya Sita inavifungu vya 89, mpaka 92 vinavyohusu nyaraka na kumbukumbu. Katika Sehemu hii, mambo yaliyozingatiwa ni utoaji wa taarifa za marekebisho, pamoja na nyaraka ambazo zinatolewa kwa mawakala na uwekaji kumbukumbu zinazoonesha malipo ya kodi.
yaliyofanywa kwa Kamishna Mkuu. Aidha, Sehemu hii inaweza ukomwambacho ambacho nyaraka hizo zinatakiwa kutunzwa.

**Sehemu ya Saba** inavifungu vya 93 mpaka 96 vinavyohusua utawala na inaweza masharti kuhusu maamuzi yanayofanywa juu ya masuala ya kodi, uendelezaji wa ubia au ushirika ambao haujasajiliwa, kifo kinapotokea au pale mlipa kodi anapofilisika na kuanisha nini kifanyike pale muungiliano unapotokea kati ya Sheria hii na Sheria ya Kodi ya Mapato.

**Sehemu ya Nane** na ya mwisho inahusua mambo ya jumla na vifungu vinavyoweka masharti juu ya mamalaka aliyonayo Waziri ya kutunga Kanuni. Aidha, Sehemu hii pia imefuta Sheria ya zamani ya Kodi ya Ongezeko la Thamani na kuweka masharti ya mpito.

---

Dar es Salaam,  
2 Mei, 2014

SAADA M. SALUM,  
Waziri wa Fedha