

SPECIFIC TAX, LEVIES, FEES, AND CHARGES	INSTITUTION/AUTHORITY	RATE/AMOUNT	FREQUENCY OF PAYMENTS	ACT	SECTION OF THE ACT	APPLICABILITY	LEGAL INCIDENCE OF THE TAX/LEVY	LEGAL BURDEN OF THE TAX/LEVY
<b>TAXES</b>								
Corporate Tax	Tanzania Revenue Authority (TRA)	30%	Annually	Income Tax Act, 2004	Section 4	Charge to tax to an individual who has total income in a year of income	Business	Business
Skills and Development Levy	Tanzania Revenue Authority (TRA)	5%	Monthly	Vocational Education and Training Act	Section 14	Levy paid on the gross pay of all payments made by the employer who has four or more employees	Business	Business
Staff Pensions	National Social Security Fund (NSSF)/Parastatal Pension Fund (PPF)	10% deducted from employee and matching 10% deducted from employer based on gross salary	Monthly	National Social Security Fund Act, 1997	Section 6(2)	Every person who is self employed or who is employed in the private sector, other than in a parastatal shall be registered as an insured person	Business	Business for 10% employer contribution
Land Rent	Ministry of Land, Housing and Human Settlement	Based on the size and location of land	Annually	Land (Rent and Service Charge) Act	Section 8	Amount payable in respect of every land rent and service charge of every period of 12 months	Business	Business
Property Tax and Land Rent	Municipal Council	As per rating schedule	Annually	Local Government Finance Act	Section 13	Paid per property/land	Business	Business
City Service Levy	Municipal Council	0.3% of turnover	Quarterly	Local Government Finance Act		Municipal levy on revenue generated	Business	Business
<b>REGULATORY LICENSE, FEES, AND PERMITS</b>								
Tourism Agency License (TTLB)	Ministry of Natural Resources and Tourism (MNRT)	Range from USD 200- 5,000	Annually	Tourism Act, 2008	Section 31	Any person who owns, conducts, or operates a tourism facility or activity and who provides or assists in providing services in a tourism facility activity	Business	Business
Business License Category A - collected by National Government	Ministry of Industry and Trade (MIT)	Depending on type and size of business	Fixed	Business License Act			Business	Business
Business License Category B collected by local government	District Council	Depending on type and size of business and local authority	Annually				Business	Business
Work Permits	Ministry of Home Affairs	Fixed fee depending on class of permit Class A USD 3,050 (Investor), Class B USD 2,050 (employee)	Every 24 months	The Immigration Act 1995	Section 33(1)(a)(j)	Fee charged upon application for the grant, issue or renewal of any permit, endorsement or pass	Business	Business

Fire Certificate	Fire and Rescue Department	Based on the number of floors that a hotel/cottage building has	Annually	Fire and Rescue Force Act 2007	First Schedule of No. 14 of 2007 Regulations	Amount payable for hotel/cottage that provides accommodation	Business	Business
Motor Vehicle Road License	Tanzania Revenue Authority (TRA)	Depends on CC of vehicle highest is TZS 250,000 per annum	Annually	Road Transport Act 2003		Depends on CC of vehicle	Business	Business
Vehicle Fire Safety sticker	Tanzania Revenue Authority (TRA)	Based on CC of vehicle highest is TZS 40,000	Annually	Fire and Rescue Force Act 2007			Business	Business
Vehicle Inspection	Police Department	Based on the number and type of vehicles	Annually	Traffic Act			Business	Business
Vehicle Safety Week Sticker	Police Department	TZS 3,000 per vehicle	Annually				Business	Business
Firearms License	Police Department	Rate dependent on type/calibre of arms	Annually	Arms & Ammunition Act Cap 223 of 1991	Section 4	To carry, or have in his possession or under his control any firearms or ammunition,	Business	Business
OSHA	Occupational Health and Safety Authority (OSHA)	Based on the number of employees and size of faculty	Annually	Occupational Health and Safety Act 2003	Section 17(3)	Compliance license issued to the occupier of a factory or workplace every twelve months upon fulfilling occupational health and safety requirements and upon payment of the prescribed fee	Business	Business
Performance/ Entertainment License	National Arts Council			National Arts Council Act 23 of 1984			Business	Business
Frequency Radio License	Tanzania Communications Regulatory Authority (TCRA)	USD75 per radio (USD 500 per radio for aircraft operators & minimum 2 radios required)	Annually	Tanzania Communication Regulatory Authority Act, 2003		Charges for radio-calls frequency	Business	Business
Base station license	Tanzania Communications Regulatory Authority (TCRA)	VHF Base station USD 80 per station; HF base station USD 120	Annually	Tanzania Communication Regulatory Authority Act, 2003		Charges for base station	Business	Business
EWURA tax	TANESCO	2% of billed amount	Monthly	Energy & Water Utilities Regulatory Authority Act	Section 43	Fees payable for the grant and renewal of licenses.	Business	Business
<b>CONCESSION FEES, USAGE RIGHTS, RENTS, AND ROYALTIES</b>								
REA Tax	TANESCO	3% of billed amount	Monthly	Rural Energy Act, 2005	Section 19	Levies of up to 5% on the generation of electricity in specified isolated systems, including systems for private consumption	Business	Business

OTHER LEVIES, FEES, AND CHARGES								
Certificate of Incorporation	Business Registration and Licensing Agency	Depends on nominal share capital maximum TZS 300,000	Annually	The Business Licensing Act	Section 8	Fees paid for incorporation of a new business	Shareholder	Shareholder
Business Registration name	Business Registration and Licensing Agency	TZS 6,000	Fixed	Business License Act		Registration of business name	Business	Business
Stamp duty on rent	TRA	1% on value of lease	One-off	Stamp Duty Act		Payable on executio of lease	Business	Business
Aiport tax	TRA/ZRB	Local flights TZS 10,000 international flights USD 40 Zanzibar flights TZS 10,000	Per passanger per flight			Applicable on all passengers on aircraft	Customer	Customer