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**THE TAX ADMINISTRATION AND PROCEDURES
ACT, NO. 7 OF 2009**

**THE TAX ADMINISTRATION AND PROCEDURES
(PROCEDURES OF SIMPLIFIED REGISTRATION FOR NON-
RESIDENT
SUPPLIER OF ELECTRONIC SERVICES AND FOREIGN
TOUR OPERATORS) REGULATIONS, 2022
(Made under section 69)**

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**THE TAX ADMINISTRATION AND PROCEDURES
ACT, NO. 7 OF 2009**

**THE TAX ADMINISTRATION AND PROCEDURES
(PROCEDURES OF SIMPLIFIED REGISTRATION FOR
NON-RESIDENT SUPPLIERS OF ELECTRONIC SERVICES
AND FOREIGN TOUR OPERATORS) REGULATIONS, 2022
(Made under section 69)**

IN EXERCISE of the powers conferred upon me under section ^{L.N. 123 of} 69 of the Tax Administration and Procedures Act, No. 7 of 2009, ²⁰²² **I, DR. SAADA MKUYA SALUM**, Minister of State, President's Office, Finance and Planning, do hereby make the following Regulations:

**PART ONE
PRELIMINARY PROVISIONS**

1. These Regulations may be cited as the Tax Administration ^{Short} and Procedures (Procedures for Simplified Registration for Non- ^{title and} Resident Suppliers of Electronic Services and Foreign Tour Operators) ^{Commence-} Regulations, 2022 and shall come into operation after being signed by the Minister and Published in the Gazette.

2. These Regulations shall apply to Non-Resident Suppliers of Application. Electronic Services and Foreign Tour Operators.

3. In these Regulations, unless the context otherwise requires: ^{Interpretation.}

“Act” means the Tax Administrations and Procedures Act, No. 7 of 2009;

“accounting period” has the meaning ascribed to it under the Act;

“Commissioner” has the meaning ascribed to it under the Act;

“electronic service” has the meaning ascribed to it under the Value Added Tax Act, No. 4 of 1998;

“foreign tour operator” means tour operator who supplies guests to any person in Zanzibar and has no permanent place of business, residence, or its center of management and control in Zanzibar;

“local representative” means a person appointed by a foreign tour operator to be the representative of such foreign tour operator in matters relating to tax in Zanzibar;

“Minister” means the Minister responsible for finance;

“non-resident supplier of electronic services” means electronic service provider who has no fixed place of business, residence, or its center of management and control in Zanzibar;

“service” means tour operation services provided by foreign tour operators or electronic services provided by non-resident supplier.

PART TWO

SCOPE, NON-RESIDENT SUPPLIER OF ELECTRONIC SERVICES AND PAYMENT

Scope of chargeable electronic services.

4. Subject to section 3 of the Value Added Tax Act, No. 4 of 1998, the scope of chargeable electronic service shall include:

- (a) for websites, web-hosting or remote programs and equipment including:
 - (i) search engine and automated helpdesk services;
 - (ii) customizable search engine services;
 - (iii) downloadable digital content including downloadable mobile applications, e-book and films.
- (b) for software and updating thereof:
 - (i) application software;

- (ii) system software;
- (iii) drivers;
- (iv) filters and firewalls; and
- (v) plugins.
- (c) for images, texts or information:
 - (i) desktop theme;
 - (ii) photographic image;
 - (iii) pictorial image;
 - (iv) screensaver; and
 - (v) any right to view any item listed under this paragraph.
- (d) access to database:
 - (i) subscription-based media:
 - (aa) news, magazine, journals, periodical and publication;
 - (ba) blog;
 - (ca) database;
 - (da) information system services;
 - (ea) games;
 - (fa) internet based auction services;
 - (ga) social networking services; and
 - (ha) webcast, webinar, website, web application or web.
 - (ii) electronic data management:
 - (aa) online data warehousing; and
 - (ba) file sharing and cloud storage services.
 - (iii) sharing and gig economic services including transport hailing services or platforms;
 - (iv) electronic booking or electronic ticketing services.
- (e) for self-education packages:
 - (i) distance teaching programme;
 - (ii) educational webcast;
 - (iii) internet-based course;
 - (iv) internet-based education programme; or

- (v) webinar; and
 - (vi) digitized content of any book or electronic publication.
- (f) for music, films and games including gaming activities:
- (i) audio clip;
 - (ii) broadcast not simultaneously broadcast over any conventional radio network;
 - (iii) jingle;
 - (iv) live streaming performance;
 - (v) ringtone;
 - (vi) song;
 - (vii) broadcast not simultaneously broadcast over any conventional television network in Zanzibar;
 - (viii) documentary;
 - (ix) home-made video;
 - (x) streaming services
 - (xi) movie;
 - (xii) music video;
 - (xiii) program;
 - (xiv) television series;
 - (xv) video clip
 - (xvi) sound effect; and
 - (xvii) games and games of chance:
 - (aa) internet-based game, including electronic game and multiplier role-playing game;
 - (ba) interactive games, where such interactive game is a game of chance or game where the result is influenced by the skill of the player and game which is a combination of chance and skill;
 - (ca) electronic betting or wagering.
- (g) political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.

5.-(1) A non-resident supplier of electronic services who supplies electronic services to non-registered person in Zanzibar who does not appoint tax representative shall, regardless of registration threshold under the Value Added Tax Regulations, be required to apply for registration as a taxable person under Value Added Tax to the Commissioner.

Simplified
tax
registration
framework
for non-
resident
supplier of
electronic
services.

(2) The application for registration under sub regulation (1) of this regulation, shall be made online in a form prescribed in the Schedule to these Regulations.

(3) The application made under sub regulation (1) of this regulation, shall contain the following information:

- (a) the name of the business including the business trading name; certificate of incorporation issued to the applicant;
- (b) the name of the contact person for tax matters;
- (c) the registered address of the business;
- (d) the telephone number of the contact person;
- (e) the email address of the business and contact person;
- (f) the website or uniform resource locator (URLs) of the supplier through which the business is conducted; and
- (g) any other information that the Commissioner may require.

(4) The Commissioner shall, upon being satisfied with the information provided in the application, register and issue the applicant with Tax Registration Number for the purpose of filing returns and payment of tax.

6. A supply of electronic services by non-resident supplier of electronic services shall be treated as supply delivered in Zanzibar when supplied to unregistered person if:

Place of
supply.

- (a) the payment proxy including credit or debit card information and bank account details of the recipient of the electronic services is in Zanzibar; or
- (b) the resident proxy including the billing or home address or access proxy including internet address, mobile country code of the SIM card of the recipient is in the Zanzibar.

Manner of submitting simplified returns and remittance of taxes.

7.-(1) A non-resident supplier of electronic services registered under regulation 5 of these Regulations, shall be required to file a tax return online on a form prescribed in the Schedule to these Regulations.

(2) The return shall be accompanied with tax payable in respect of services rendered in the accounting period.

(3) The non-resident supplier of electronic services registered under these Regulations shall pay tax and file a return to the Commissioner on or before the seventh day of the month following the month to which the return relates.

(4) The Non-resident supplier of electronic services who fails to submit return as prescribed under these Regulations shall be liable to a penalty as prescribe under section 18 of the Act.

(5) The non-resident supplier of electronic services registered under these Regulations who fails to pay tax on the due date prescribed under sub regulation (4) of this regulation, shall be liable to pay interest as prescribed under section 33 of the Act.

Mode of payment and currency.

8. The tax shall be paid in United States Dollar to a denominated bank account established by the Commissioner.

PART THREE FOREIGN TOUR OPERATORS, LOCAL REPRESENTATIVES AND PAYMENT

Require-ment of registration for foreign tour operators.

9. A foreign tour operator who supplies guests to any person in Zanzibar shall, regardless of the registration threshold under the Value

Added Tax Regulations, be required to be registered as a taxable person under Value Added Tax.

10. A foreign tour operator who supplies guests to any person, in Zanzibar shall be required to appoint a local representative for tax purposes from among the persons, to whom he supplies the guests.

Appointment
of local
representative.

11.-(1) A local representative shall apply to the Commissioner to be registered as a local representative of a particular foreign tour operator.

Registration
of foreign
tour operator
and local
representative.

(2) The application made under sub regulation (1) of this regulation, shall contain the following particulars:

- (a) the name, address and a copy of the certificate of incorporation of the foreign tour operator;
- (b) the name and registered address of the local representative;
- (c) copy of certificate of tax registration of the local representative;
- (d) instrument proving the appointment of local representative by the foreign tour operator;
- (e) a list of contracts between the foreign tour operator and the persons, in Zanzibar who receive the guests;
- (f) any other information that the Commissioner may require.

12.-(1) A local representative shall in respect of the foreign tour operator be responsible to file a tax return and make payment of tax in respect of all supplies made by the foreign tour operator in Zanzibar in a time and manner as prescribed by the Act.

Return and
payment by
foreign tour
operator
or local
representative.

(2) A local representative who fails to file a tax return as prescribed under sub regulation (1) of this regulation, shall be liable to penalty as prescribed section 18 of the Act.

(3) A local representative who fails to make payment as prescribed under sub regulation (2) of this regulation, shall be liable to pay interest as prescribed by section 33 of the Act.

PART FOUR MISCELLANEOUS PROVISIONS

Exemption
from using
Electronic
Fiscal
Device.

13. The non-resident supplier of electronic services or foreign tour operator registered under these Regulations shall not be required to acquire and use Electronic Fiscal Device.

Claim of
input tax.

14. No input tax in respect of the purchase or supply related to the purchase or supply of services under these Regulations shall be claimed.

De-
registration.

15.-(1) The non-resident supplier of electronic services or a foreign tour operator registered under these Regulations as a taxable person shall, where permanently ceases to supply services, inform the Commissioner.

(2) The Commissioner shall deregister a non-resident supplier of electronic services or foreign tour operator who ceases to supply services or whenever he deems fit.

Penalty
for false or
misleading
information.

16. A person who makes a false or misleading statement or omit to include material facts in a statement made to the Commissioner, commits an offence and shall, up on conviction, be liable to a penalty of not less than Three Million Tanzania Shillings but not exceeding Ten Million Tanzania Shillings.

Correction
of errors.

17. Correction of errors submitted in accordance with these Regulations shall be made in accordance with section 35 of the Act.

Offence.

18.-(1) A person who receives guests or do business with foreign tour operator who is not registered under these Regulations and has no local representative, commits an offence and shall upon conviction, be liable to a fine not less than Three Million Tanzania Shillings but not exceeding Ten Million Tanzania Shillings or imprisonment for the term of three months.

(2) A person who contravenes any provisions of these Regulations which is not specifically made an offence, commits an offence, and shall, upon conviction, be liable to a fine not less than Three Million Tanzania Shillings but not exceeding Ten Million Tanzania Shillings or imprisonment for the term of three months.

19. The non-resident supplier of electronic services or foreign ^{Transitional} tour operator who is required to be registered under these Regulations ^{provisions.} shall be required to register within a period of two months from the date of commencement of these Regulations.

SCHEDULE
APPLICATION FOR SPECIAL REGISTRATION FOR
A NON-RESIDENT TAXPAYER
[Made under regulation 5(2)]

Note: Furnishing false or misleading information is punishable by law
 Before filling the form, please read carefully the attached notes at the end of the form.

- Where applicable, mark with (✓)
- Item marked with asterisk (*) are Mandatory.

I. GENERAL INFORMATION		SRN
1.	*Application Status First Application ☐ Amendment ☐	
2.	*Category of Person Individual ☐ Entity ☐	
3.	*Type of Entity Corporation ☐ Partnership ☐ Association ☐	
Other		
II. BUSINESS INFORMATION		
4.	*Business Name:	
5.	*Nature of Business activity (ies):	
	a.	
	b.	
	c.	
6.	*Registered Business address:	
7.	*Physical Address:	
	a. Country of residence:	
	b. Street:	
8.	*Name of contact Person(s): 1 2.....	
9.	*Telephone/Cellphone Number of Contact Person(s): 1.....2.....	

10.	*Email Address:
	a. Official
	b. Contact Person
11.	Social Media Account(s).
	Facebook page :
	Instagram page:
	Twitter page:.....
	YouTube page:.....
	Others:
12.	*Website:
13.	*Uniform Resource Locator (URL)

III. ATTACHMENTS

*Please attach the business certificate(s) and Certificate of Incorporation for Entities.

IV. DECLARATION

I, the undersigned, do hereby declare that the particulars given above are correct and complete to best of my knowledge and that any change of details shall be communicated to the Commissioner General in writing within thirty days from the date of change.

*First Name:

*Second Name:

*Position:

*Signature:

*Date:

**APPLICATION FOR DEREGISTRATION OF SPECIAL REGISTRATION
FOR A NON-RESIDENT TAXPAYER**

[Made under regulation 5 (7)]

Note: Furnishing false or misleading information is punishable by law

Before filling the form, please read carefully the attached notes at the end of the form.

- Where applicable, mark with (✓)
- Item marked with asterisk (*) are Mandatory.

V.	GENERAL INFORMATION	
14.	* Application Type	SRN
	SRN ☐	

VI.	REASON FOR DEREGISTRATION
15.	*Specify Reason (s):
	a.
	b.
	c.
16.	*Date of cessation of Business:
17.	* Outstanding Tax Liabilities (if any):
	a.
	b.

VII.	DECLARATION
I, the undersigned, do hereby declare that the particulars given above are correct and complete to the best of my knowledge and that any change of details shall be communicated to the Commissioner General in writing within thirty days from the date of change.	
*First Name:	
*Second Name:	
*Position:	
*Signature:	
*Date:	

VAT RETURN FOR NON-RESIDENT SUPPLIER OF ELECTRONIC SERVICES AND FOREIGN TOUR OPERATOR

Note: This return is submitted under the provisions of regulation (7) of the Tax Administration and Procedures (Procedures for Simplified Registration for Non-Resident Supplier of Electronic Services and foreign tour operators) Regulations, 2022.

Please read the instructions carefully before filling.

INSTRUCTIONS FOR FILING VAT RETURN

1. Please fill the below information correctly.
2. All parts of the return are Mandatory.

I. GENERAL INFORMATION

Special Registration Number (SRN):	
Month of return :	
Year of return:	

II. RETURN PARTICULARS

PART ONE (1) - SUPPLIES OF ELECTRONIC SERVICES			
S/N	Nature of Supplies	a) Amount (Exclusive of VAT)	b) VAT Charged
1	Standard Rated Services		
PART TWO (2) - ADJUSTMENTS			
Increasing Adjustments			
2	Minor Errors		
3	Other adjustments		
4	Total Output Tax for the period (Sum row 1 to 3)		
Decreasing Adjustments			
5	Minor Errors		
6	Other adjustments		
7	Total amount (Sum of row 5 to 6)		
PART THREE (3) - COMPUTATION OF TAX			
8	Output Tax for the Period (Transfer from row 4)		
9	Decreasing Adjustment (Transfer from row 7)		
10	Total VAT Payable - (Row 8 minus 9)		

III. DISCLOSURE OF ADJUSTMENTS

SN	DECREASING/ INCREASING	AMOUNT (VAT EXCL)	VAT AMOUNT	DESCRIPTION (REMARKS)
1.				
2.				
3.				
4.				
5.				

IV. DECLARATION

I hereby declare that the information given on this return and any accompanying documents is complete and accurate to the best of my knowledge and belief. I understand that giving false information in the return or concealing any part of the profits or tax payable can lead myself and/or the entity be prosecuted.

STIN of declarant										Name of declarant										Position															
Signature																				Date Submitted										Day		Month		Year	

SIGNED on this 9th day of August, 2022.

(DR. SAADA MKUYA SALUM)
MINISTER OF STATE, PRESIDENT'S OFFICE, FINANCE
AND PLANNING - ZANZIBAR.