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THE TAX ADMINISTRATION ACT
(CAP. 438)

REGULATIONS

(Made under sections 22A and 98)

THE TAX ADMINISTRATION (REGISTRATION OF SMALL VENDORS AND SERVICE PROVIDERS) REGULATIONS, 2020

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PART I
PRELIMINARY PROVISIONS

Citation 1. These Regulations may be cited as the Tax Administration (Registration of Small Vendors and Service Providers) Regulations, 2020.

Interpretation 2. In these Regulations, unless the context requires otherwise-

Cap. 438 “Act” means the Tax Administration Act;
Cap. 287 “the Commissioner General” has the meaning ascribed to it under the Act;
Cap. 288 “local government authority” means a district authority as defined in the Local Government (District Authorities) Act or an urban authority as defined under the Local Government (Urban Authorities) Act;
 “recognized location” means an area identified under Regulation 5 of these Regulations to be a business area for small vendors and service providers;
 “register” means the register prescribed in regulation 3 of these Regulations; and
 “small vendors and service providers” has the meaning as ascribed to it in the Act.

PART II
REGISTRATION OF SMALL VENDORS
AND SERVICE PROVIDERS

Small vendors and service providers’ register 3.-(1) The Commissioner General shall keep a register to be known as Small Vendors and Service Providers’ Register which shall contain the following particulars-

- (a) name and address of the small vendor or service provider;
- (b) type and scope of business;
- (c) estimated turnover or profit in a given period as may be determined by the Commissioner General; and
- (d) any other information that the Commissioner General may deem fit.

(2) A small vendor or service provider shall be required to notify the Commissioner General of any change in the particulars specified under sub regulation (1).

(3) The register shall be maintained by the Commissioner General and kept at each revenue office within a region, district or any authorized tax revenue office.

Eligibility for
registration

4.-(1) A person shall be eligible to be registered as a small vendor or a service provider under these Regulations upon being.

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- (a) within the minimum income tax threshold provided under the First Schedule to the Income Tax Act; and
- (b) within operational locality designated as fit business of small vendor or service provider by local government authority.

(2) the Commissioner General may issue guidelines in a newspaper with a wide circulation prescribing criteria for registration of a small vendor or a service provider whose business nature is normal.

(3) A person whose business turnover is above the minimum income tax threshold provided under the First Schedule to the Income Tax Act shall not be eligible for registration under this Regulation and shall be required to pay tax as required under the relevant tax law.

(4) Where a registered person under these Regulations is found to be conducting business with turnover exceeding the minimum income tax threshold provided under the First Schedule to the Income Tax Act, such person shall be required to pay tax as required by the

relevant tax law.

Identification
of small vendor
localities

5. Pursuant to regulation 4, the Commissioner General shall, in consultation with a local government authority or District Commissioner or Regional Commissioner as the case may be, identify and recognise for registration purposes, locations where small vendors and service providers operate.

Registration

6.-(1) The Commissioner General shall, in consultation with a local government authority, or District Commissioner or Regional Commissioner as the case may be, register small vendors and service providers operating in a recognised location.

(2) The Commissioner General shall issue a registration card upon payment of registration card fee of twenty thousand shillings to a small vendor or service provider who has been registered.

(3) A small vendor or service provider who moves to another recognised location or operates a subsidiary business undertaking in a new location, shall be required to notify the Commissioner General of such change.

(4) The Commissioner General may, in issuing a registration card under sub regulation (2), assign conditions.

(5) Notwithstanding the provisions of this Regulation, a small vendor or service provider issued with an identity card by any authorized Government official or the President shall be deemed to have been registered under these Regulations and shall comply with the conditions and directives of the Commissioner General.

(6) The registration made under these Regulations shall operate for a period of twelve months subject to renewal.

PART III
GENERAL REGULATIONS

Assistance by
local
government
authority

7. The Commissioner General may consult with the local government authorities for purposes of enhancing the quality of information to be contained in the register and in particular for -

- (a) formalising small vendors and service providers' businesses and their locations; and
- (b) doing any other things relevant for the purpose of these Regulations.

Penalty

8. Notwithstanding the penalties provided under the Act, a person who contravenes any of these Regulations shall be liable to a penalty not exceeding 2 currency points, or shall, upon conviction be liable to a fine of shillings fifty thousand or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Dodoma,
27th December, 2019

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