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THE TAX ADMINISTRATION ACT,
(CAP. 438)

REGULATIONS

(Made under section 113)

THE TAX ADMINISTRATION (GENERAL) (AMENDMENT) REGULATIONS, 2025

Citation

GN. No. 101 of 2016

1. These Regulations may be cited as the Tax Administration (General) (Amendment) Regulations, 2025 and shall be read as one with the Tax Administration (General) Regulations, 2016 hereinafter referred to as the "principal Regulations".

General amendment

2. The principal Regulations are amended generally, by-

(a) deleting the words "electronic fiscal device" wherever they appear and substituting for them the words "fiscal device"; and

(b) deleting the word "Committee" appearing in regulations 2, 32 and 39 and substituting for it the word "Team".

Amendment of regulation 31

3. The principal Regulations are amended in regulation 31(2) by adding the words "for electronic fiscal device suppliers and Tanzania shillings fifty million for virtual fiscal device suppliers" immediately after the word "million" appearing in paragraph (a).

Amendment of regulation 32

4. The principal Regulations are amended in regulation 32, by-

(a) inserting the words "in case of electronic fiscal device," before the word "install" appearing at the beginning of paragraph (d); and

(b) deleting the words "and Tanzania Zanzibar" appearing in subregulation (4).

Amendment of regulation 33

5. The principal Regulations are amended in regulation 33 by adding immediately after subregulation (5) the following:

"(6) Notwithstanding the provisions of this regulation, the Commissioner General may manufacture, develop and supply fiscal devices to users.".

Amendment of regulation 35

6. The principal Regulations are amended in regulation 35, by-

(a) deleting the word "electronic" appearing in subregulation (1);

(b) deleting subsection (2) and substituting for it the following:

"(2) Every user shall connect his fiscal device or any billing system to the system referred to under regulation 34(1), and ensure that all business transactions are electronically transmitted into the system through the fiscal device.";

(c) deleting subregulation (4) and substituting for it the following:

"(4) Notwithstanding the provisions of subregulation (5), a user with an accounting software or automated billing system may continue issuing fiscal receipt from the system, provided that the system is integrated with the Electronic Fiscal Device Management System and the receipt has an electronic signature or code approved by the Commissioner General."; and

(d) adding the words "or virtual fiscal device" immediately after the words "electronic signature device" appearing in subregulation (6).

Deletion and substitution of regulation 36

7. The principal Regulations are amended by deleting regulation 36 and substituting for it the following:

"Recording and reporting of

36.-(1) A user shall, in case of fiscal device failure which may failure of fiscal device

not be remedied without breaking the seal-

(a) immediately cease the use of the device and record the time of the failure in the Electronic Fiscal Device Management System;

(b) report the failure in the manner provided under regulation 35(7); and

(c) record failure of the device in the Electronic Fiscal Device Management System by giving description of the nature and time of the failure, and the exact time of notification to the supplier and Commissioner General.

(2) Every record entered in the Electronic Fiscal Device Management System shall-

(a) be legible and appropriately signed;

(b) list the name and identity card number of the person entering the records; and

(c) record the date and time of entry.

(3) Subject to the provisions of subregulation (1), the reported incident shall contain the following information:

(a) findings of inspections made by the supplier or his approved technician relating to the proper keeping of the general condition of the device and its seal and the periods of device breakdowns;

(b) where the device is found to be defective, explanation for the unreported defect and copy of such explanation; and

(c) notification of device failure, time of removal and attachment of the seal, time the device is put to use after repair, description of the defect, period for which the device was not in use, and any other relevant information concerning the device.

(4) A user may purchase electronic fiscal device from any approved supplier.

(5) Where a user mistakenly enters an erroneous data or information into a fiscal device, he shall proceed to print the erroneous information and within twenty days submit the records for further reconciliation and rectification with the Commissioner General, meanwhile he shall proceed to enter correct data and information into his fiscal device and thereby issue a correct fiscal receipt to a customer.

(6) A user shall not transfer a fiscal device to any other person for

any use or allow the fiscal device to be used by another person.

(7) A user shall ensure that the fiscal device is placed at a place which is accessible and easily seen by customers at his place of work.".

Amendment of regulation 38

7. The principal Regulations are amended in regulation 38 by adding the words "as may be determined by the Commissioner General" immediately after the word "transactions" appearing at the end of subregulation (1).

Amendment of regulation 93

8. The principal Regulations are amended in regulation 93-

(a) by deleting the reference to "section 51(5)" appearing in subregulation (2) and substituting for it the reference to "section 62(7)"; and

(b) in subregulation 4, by-

(i) deleting the word "and" appearing at the end of paragraph (b);

(ii) deleting the comma at the end of paragraph (c) and substituting for it a semicolon and the word "and";

(iii) adding immediately after paragraph (c) the following:

"(d) there is refusal of grant of waiver of tax deposit under regulation 96 and a person fails to pay the tax referred to under section 62(7) of the Act within the period prescribed under regulation 96(2),".

Amendment of regulation 95

9. The principal Regulations are amended by deleting regulation 95 and substituting for it the following:

"Application for waiver of payment

95. An application for waiver of payment of tax referred to under section 62(7) of the Act shall be made within fifteen days from the date of receipt of a tax decision.".

Amendment of regulation 103

10. The principal Regulations are amended in regulation 103, by-

(a) adding immediately after subregulation (1) the following-

"(2) The tax clearance certificate referred to under subregulation (1) may, upon application by the taxpayer, be issued by the Commissioner General.

(3) The Commissioner General may, where a taxpayer has been convicted of an offence under any tax law, revoke the tax clearance in respect of such taxpayer."; and

(b) renumbering subregulation (2) as subregulation (4).

Amendment of Sixth Schedule

11. The principal Regulations are amended in the Sixth Schedule by adding the words "and in case of a motor vehicle or trailer, a chassis number" immediately after the word "services" appearing in paragraph 1(h).

Amendment of Nineth Schedule

12. The principal Regulations are amended in the Nineth Schedule by deleting figure "3%3%" and substituting for it figure "2%".

Dodoma,
29th June, 2025

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance