GOVERNMENT NOTICE No. 352L published on 30/6/2025

THE INCOME TAX ACT,
(CAP. 332)

REGULATIONS

(Made under section 155)

THE INCOME TAX (AMENDMENT) REGULATIONS, 2025

Citation and commencement

GN. No. 464 of 2004

1. These Regulations may be cited as the Income Tax (Amendment) Regulations, 2025 and shall be read as one with the Income Tax Regulations, 2004, hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of January, 2026.

Addition of regulation 16A

2. The principal Regulations are amended by adding immediately after regulation 16 the following:

"Forest produce single instalment certificate

16A. Subject to section 116 of the Act, single instalment certificate on forest produce shall be in the form prescribed in the Schedule.".

Amendment of Schedule

3. The principal Regulations are amended in the Schedule, by-

(a) designating the Schedule as the First Schedule; and
(b) adding immediately after the First Schedule as designated the following:

SECOND SCHEDULE

TANZANIA REVENUE AUTHORITY

ISO 9001:2015 Certified

SINGLE INSTALMENT TAX CERTIFICATE

In respect of payment for sale of forest produce

(Pursuant to regulation 16A)

Name of Seller: ……………………………………………………………

TIN: …………………………

Name of the Buyer: ………………………………………………

TIN: …………………………

I hereby certify that, I have, on this date of …………………………………... received the sum of Tanzania Shillings ……………………………………………………………… in favour of the Commissioner for Domestic Revenue Department being single instalment income tax pursuant to section 116A(1) of the Income Tax Act, Cap. 332 in respect of:

Description of forest produce……………………………….

Value of forest produce TZS. ………………………………………

Single Instalment Tax – 2% = TZS …………………………..

Name of the driver transporter………………………..

Registration Number of the Vehicle ……………………

*This certificate serves as a conclusive evidence that the seller received the payments herein and paid income tax thereof, whereas the buyer has incurred the respective amount of payment as expense.

……………………………………………..

Commissioner General

Dodoma,
29th June, 2025

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance