

**2015/2016
TANZANIA TAX GUIDE**



TZ TAX GUIDE 2015/2016

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INCOME TAX FOR CORPORATIONS:

Corporation rate	%
Resident corporation	30
Non-resident corporation	*30
Newly listed companies – <i>reduced rate for 3 years</i>	**25
Alternative minimum tax (on turnover)	*** 0.3
Total income of a domestic permanent establishment (branch profit)	30
<u>Capital deductions</u>	
Buildings (straight line)	
<i>Agriculture or livestock/fish farming</i>	20
<i>Other</i>	5
Plant and machinery (initial allowance)	
<i>Manufacturing or tourism</i>	50
<i>Agriculture</i>	100
Plant & machinery (reducing balance)	
<i>Class 1</i>	37.5
<i>Class 2</i>	25
<i>Class 3</i>	12.5
Intangible assets (straight line)	Over useful life
Agriculture - improvements/research and development	100
Mining exploration and development	100
Oil & Gas prospecting, exploration and development (straight line)	20
EFD machine (Non VAT taxpayers)	100

*** A non-resident corporation with a Domestic Permanent Establishment (DPE) also has to account for tax of 10% on "repatriated income"**

**** Provided at least 30% of shares are publicly issued**

***** Where tax losses for 3 consecutive years**

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INCOME TAX FOR INDIVIDUALS IN TANZANIA MAINLAND:

Individual Income Tax Rates – for Tanzania Mainland:

Income Range (monthly)	Tax rate (PAYE)
Tshs	%
0 – 170,000=00	NIL
170,000=00 – 360,000=00	11% of the amount in excess of Tshs. 170,000=00
360,000=00 – 540,000=00	Tshs. 20,900=00 plus 20% of the amount in excess of Tshs. 360,000=00
540,000=00 – 720,000=00	Tshs. 56,900=00 plus 25% of the amount in excess of Tshs. 540,000=00
720,000=00 and above	Tshs. 101,900=00 plus 30% of the amount in excess of Tshs. 720,000=00

Employment Benefits:

Housing:

Lower of
(a) Market value rental of the premises; and
(b) The higher of the following:
 (i) 15% of employee's total annual income; and
 (ii) the expenditure claimed as deduction by the employer in respect of the premises

A SIMPLE BUT COMPREHENSIVE EXAMPLE OF HOW TO COMPUTE HOUSING BENEFIT BY VIRTUE OF SECTION 27(1)(C)

Mr XYZ is a resident of United Republic of Tanzania. He is employed by a company dealing with manufacturing of textile products.

During the year of income 2014 he had the following details:

Mr XYZ's total employment income for the year 2014 before housing benefit is TZS 21,763,333

He was provided a house by employer where the employee (Mr. XYZ) contributed only TZS 100,000 per month as rent. The employer costs the house TZS 500,000 per month in renovation the house and other cost relating to the house which the employer claims this as a deduction.

Mr XYZ occupied the house for 9 months only during the year 2014

The market value of rent is TZS 350,000 per month.

You are required to compute the housing benefit for Mr. X during the year of income 2014

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SOLUTION

Section 27(1)(c) comparing (i) or (ii) whichever is lesser

Market rent = TZS 350,000 x 9 = TZS 3,150,000

(aa) 15% of total employment income = $15\% \times 21,763,333 \times 9/12$ = TZS 2,448,375

(bb) expenditure claimed by employer in relation to house TZS 500,000 x 9 = TZS 4,500,000

To compare (aa) and (bb) and take the greater (here the greater is TZS 4,500,000)

Then compare (i) and (ii) above and take the lesser (here the lesser is TZS 3,150,000)

Then this lesser amount is to be reduced by rent paid by employee (Mr. XYZ). But rent paid by Mr. XYZ is TZS 100,000 x 9 = TZS 900,000

Hence, housing benefit [taxable under section 7(2)] will be TZS 3,150,000 - 900,000 = TZS 2,250,000

Car:

Taxed according to engine size and vehicle age on following annual values:

Engine size	up to 5 years old Tshs	> 5 years old Tshs
<= 1,000 cc:	250,000	125,000
1,000 - 2,000 cc:	500,000	250,000
2,000 - 3,000 cc:	1,000,000	500,000
> 3000 cc:	1,500,000	750,000

Note: not chargeable where employer does not claim deduction in respect of the ownership, maintenance, or operation of the vehicle.

Loans:

Excess of "statutory rate" (see Penalty section) over actual interest rate paid

Donations:

An employee who makes donation as per Section 12 of the Tanzanian Education Fund Act, such donation is exempt from tax. But such exemption is upon approval by the Commissioner.

Others

The market value will apply in determining other benefits in kind.

Presumptive Income Tax (for Businesses):

For individuals with business turnover not exceeding Tshs 20,000,000=00 (Tanzanian Shillings Twenty Millions) per annum specific presumptive income tax rates apply.

Where turnover exceeds Tshs. 20,000,000=00 (Tanzanian Shillings Twenty Millions) per annum the taxpayer is obliged to prepare audited financial statements in respect of his/her business.

For presumptive tax rates – see Page 15

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EFD Phase II

Any taxpayer whose turnover exceeds Tshs. 14,000,000=00 (Tanzanian Shillings Fourteen Million) per annum is obliged to acquire and use an Electronic Fiscal Device.

Penalty for failure to acquire or use an Electronic Fiscal Device or issue a fiscal receipt/invoice is:

- In the case of first time offender, to pay a penalty of 5% of the value of the manually receipted or un-receipted amount
- In the case of second time offender, to pay a penalty of 10% of the value of the manually receipted or un-receipted amount
- In the case of third time offender or more upon conviction the fine is not less than Tshs. 1,000,000=00 and not more than Tshs. 3,000,000=00 or to imprisonment for a term not exceeding 3 years

Employment Taxes (Payroll Taxes):

PAYE (employee)	$\frac{\%}{\text{see page 3}}$
Social Security (NSSF, PPF) (up to half (10%) can be deducted from employee)	20

For computing NSSF, "Salary" means gross salary of the member payable to an employee in consideration of the service rendered under the contract of service or apprenticeship or any other form of office of call, excluding bonus, commission, cost of living allowance, overtime payment, Director's fees or any other additional emoluments;"

Skills and Development Levy (employer) <i>This tax is payable where total number of employees exceed 4 (four) in any one organization.</i>	5
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5% is to be applied on monthly gross emoluments. Gross emoluments include: wages, salary, leave pay, sick pay, payment in lieu of leave, fees, commissions, gratuity, bonuses, subsistence allowances, travelling allowances and entertainment allowances, and other taxable benefits.

This levy is not applicable to any government department or public institution which is wholly financed by the government, Diplomatic Missions, United Nations and its organizations, International and other foreign institutions dealing with aid or technical assistance, religious institutions whose employees are solely employed to administer places of worship or give religious instructions or generally to administer religion, Charitable organizations of a public character registered and solely engaged for relief of poverty or distress of public or/and for provision of education or public health.

This levy is also not applicable to employers in farming business who employees are directly and solely engaged in farming. This shall NOT include employees who are engaged in the management of the farm or processing of farming products.

Workers Compensation Fund

Contributions shall be made on monthly basis. Payment of contributions for a particular month shall be made within a period of one month after the end of the month to which the tariff relates. Late payments will attract penalties in line with Section 75(3) and (4) of the Workers Compensation Act No. 20 of 2008.

Monthly contributions shall be 1% of the employer's monthly wage bill for employers in the private sector and 0.5% of employer's monthly wage bill for employers in the public sector.

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Withholding Tax Rates:

	Resident %	Non-resident %
Dividend		
- Dividend from <i>resident</i> corporation to another <i>resident</i> corporation where the corporation receiving the dividend holds 25% or more of the shares in the corporation	5	n/a
- from DSE listed company	5	5
- otherwise	10	10
Interest	10	10
Rent		
- land and buildings	10	15
- aircraft lease	10	15
- other assets	0	15
Director Fees (non-full time service director fees)	15	15
Royalties	15	15
Natural resource payment	15	15
Service fees (all services) (taxpayers with/without TIN)**	5	15
Technical services to mining, oil and gas companies	5	15
Insurance premium	n/a	5
Payments to persons by a resident corporation (whose budget is wholly or substantially financed by the government budget subvention) for goods supplied	2	15
Commission on money transfer through mobile phones	10	n/a
Transport (non-resident operator/charterer without permanent establishment)	n/a	5%

Note:

1. Payment of withholding taxes should be within 7 days after the month of deduction; and
2. The submission of withholding tax statement is within 30 days after each 6 month period.

**** does not include the following services: hotel/accommodation services, security services, clearing services, loading and off loading services, storage services, packaging services, vehicle rental, equipment rental, supply of agency staff, and telephone services.**

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Disposal of Investments:

	Tax rates	
	Tanzanian asset %	Overseas asset %
Individual		
- Resident	10	30
- Non - resident	20	n/a
Company		
- Resident	30	30
- Non - resident	30	n/a

Exemptions:

1. Private Residence - Gains of Tshs 15,000,000=00 or less
2. Agricultural land - Market value of less than Tshs 10,000,000=00
3. Units in an approved Collective Investment Scheme
4. DSE shares held by resident (less than 25% holding);

(Note: Shares held in a private entity, seller holding more than 25% of shares, are NOT exempt. Refer to the amendments in Tanzanian Income Tax Act vide Finance Act, 2012)

Single Instalment Tax:

	%
Sale of investment assets (land, buildings and shares)	
- by resident	10*
- by non - resident	20*
Non-resident transport operator/charterer without permanent establishment	5**

* applied to gain, credit against final tax liability

** applied to gross payment

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INDIRECT TAXES:

Value Added Tax:

Taxable Supplies

	Rate*
	%
Supply of taxable goods & services in Mainland Tanzania	18
Import of taxable goods & services into Mainland Tanzania	18
Export of goods & certain services from the United Republic of Tanzania	0

Registration threshold (turnover)

For the purposes of section 28 of the VAT Act, 2014, the threshold for registration shall be one hundred million shillings (100,000,000/=)

Payment due date

Monthly VAT returns and any related payments are due on the last working day of the following month to which it relates.

VAT on the importation of goods is payable at the time customs becomes duty payable.

Refund claims

- A taxable person is allowed to carry forward of net negative amount from earlier VAT returns
- A taxable person who has paid more than the net amount for a tax period may apply for a refund provided that the application is made within 3 years after overpayment

ANALYSIS OF TAXABLE SUPPLIES/EXEMPT SUPPLIES/ZERO RATED SUPPLIES – COMPARISON BETWEEN VAT ACT OF 2007 AND VAT ACT OF 2014

1. The supply which comprise of the transport of or any service ancillary to transport of or loading, unloading, wharfage, shore-handling, storage, warehousing and handling, supplied in connection with goods in transit through the United Republic of Tanzania, whether such services are supplied directly or through an agent to a person who is not a resident of the United Republic of Tanzania. (Effective 1 July 1999, The Finance Act, 1999)

‘Goods in transit’ is now referred to as ‘international transport’ in the new VAT Act, 2014. Supply of international transport as per Section 59 (3) (a) is zero rated.

Definition of international transport as per new VAT Act, 2014:

“international transport services” means the services, other than ancillary transport services of transporting passengers or goods by road, rail, water, or air-

- (a) from a place outside the United Republic to another place outside the United Republic;
- (b) from a place outside the United Republic to a place in Mainland Tanzania; or
- (c) from a place in Mainland Tanzania to a place outside the United Republic;

Definition of ancillary transport services as per new VAT Act, 2014:

“Ancillary transport services” means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling services and the storage of transported goods or goods to be transported

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As per the new VAT Act, 2014 ancillary transport services offered in relation to international transport shall be standard rated 18% as long as these services are performed or offered in Tanzania. These shall no longer be zero rated with effect from 1 July 2015.

2. The supply of sacks by a local manufacture of sacks.

This is no longer a zero rated supply.

3. The supply of edible oil by a local processor of edible oil using local oil seeds

This is no longer a zero rated supply.

4. The supply of layers mash, broilers mash and hay by a local manufacturer or animal or poultry feeds

This is no longer a zero rated supply.

5. The supply of service for loading and offloading of imported goods to a locally plying ship provided that VAT on offloading service of imported goods from foreign coming ship have been paid.

This is no longer an exempt supply.

6. General Insurance services is now 18% VAT standard rated

7. The supply of postage stamps is now 18% VAT standard rated

8. Lease of aircraft is now 18% VAT standard rated

9. The supply of computers, printers, parts and accessories connected thereto and specified electronic fiscal device is now 18% VAT standard rated

10. Liquid elevators and parts thereof including winding generator up to 30 Kw, battery chargers, special bearings, gear box yaw component, wind mill sensors, brake hydraulics, flexible coupling, brake calipers, wind turbine controllers and rotor blades is now 18% VAT standard rated

11. Packaging material for fruit juice and dairy products is now 18% VAT standard rated

12. The three VAT schedules 1st, 2nd and 3rd) have been removed and replaced with one schedule which has two parts: exemption on local supply and imports.

Requirements of a Valid Tax Invoice for VAT purposes:

According to Section 86 of the new VAT Act 2014, registered persons should issue valid tax invoices generated from electronic fiscal devices for supplies.

The contents of the tax invoice [generated from electronic fiscal devices] should include the following information:

- ✚ Date of supply and of invoice;
- ✚ Supplier name, address, TIN & VRN;
- ✚ Description of goods/services;
- ✚ Total Consideration payable for supply;

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- ✚ EFD/ESD number;
- ✚ VAT rate and amount included in the supply; and
- ✚ Name and address of recipient of supply

If the value of the supply exceeds Tshs. 100,000/= (Say, Tanzanian Shillings One Hundred Thousands Only], the name, address, TIN and VRN of the customer should also be mentioned on the tax invoice.

Persons who are not VAT registered with a turnover ranging from Tshs. 14 million and above per year are also required to issue an EFD receipt or tax invoice.

Non compliance with the above requirements will render input tax claims as invalid.

Failure to comply with this provision will also attract stiff penalty measures - A fine of not less than one million Tanzanian shillings but not more than three million Tanzanian shillings or to imprisonment for a term not exceeding three years.

Customs Duty:

	%
Capital goods, raw materials, agricultural inputs, pure-bred animals, pharmaceutical goods	0
Semi-finished goods	10
Finished commercial or final consumer goods	25
Equipment and supplies imported by mining operator / subcontractor - up to 1 year after commencement of production	0
- thereafter	5 (max)
Equipment and supplies for petroleum and gas exploration	0

Stamp Duty:

	%
Conveyance / transfer	1
Transfer of shares or debentures	1
Lease agreements	1
Legal and commercial instruments (maximum Stamp Duty of Tshs. 10,000=00)	1

Note: Stamp duty on conveyance of agricultural land is restricted to TZS 500; Stamp Duty is payable within 30 days from the date an instrument is signed.

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Mineral Royalties:

Rate %	Mining Act 1998	Mining Act 2010
5	Diamonds	Diamonds, Gemstones, Uranium
4	N/A	Metallic minerals (incl. copper, gold, silver and platinum group minerals)
3	General rate	General rate
1	N/A	Gems
0	Polished & Cut Stones	N/A
Base:	<i>"Net back value"</i>	<i>"Gross value"</i>

TAX TREATIES IN FORCE:

Canada, Denmark, Finland, India, Italy, Norway, South Africa, Sweden, Zambia

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DEADLINES, INTEREST AND PENALTIES:

	Deadline/Obligation	Immediate penalty %	Monthly penalty %
<u>Income Tax:</u>			
<u>Instalment tax/return</u>			
Payment	instalment at end of each quarter		Stat + 5
Filing of return	end of 1st quarter		2.5*
Under-estimation			Stat
<u>Final tax/return</u>			
Payment	6 months after accounting period		Stat + 5
Filing of return	6 months after accounting period		2.5*
<u>Withholding tax:</u>			
Payment	7 days after month of deduction		Stat + 5
Return	30 days after each 6 month period		Stat**
<u>Payroll***:</u>			
<u>Payment</u>			
PAYE	7 days after month of deduction		Stat + 5
Skills & Development Levy	7 days after month end		Stat + 5
NSSF	1 month after month end		5
PPF	30 days after month end	5	5
<u>VAT:</u>			
Filing / payment	last working day of following month	1	2****
Interest chargeable on late payment			CBL + 5
Interest due to taxpayer on late payment of VAT refunds			CBL
<u>Excise Duty:</u>			
Payment	last working day of the following month		Stat + 5
<u>Stamp Duty:</u>			
Payment / Stamping	30 days after execution / entry of instrument	25 - 1000	n/a

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Key

Stat = "Statutory Rate" (prevailing discount rate determined by Bank of Tanzania), compounded monthly

(Annual rate: 2013 & 2014 12%; 2012 12%; 2011 & 2010 7.58%; 2009 17.53%; 2008 15%; 2007 & 2006 20%; 2005 14.6%; 2004 12.8%)

(Monthly equivalent: 2013 & 2014 1%; 2012 1%; 2011 & 2010 0.63%; 2009 1.46%; 2008 1.25%; 2007 & 2006 1.67%; 2005 1.22%; 2004 1.07%)

CBL = Central Bank commercial bank lending rate

* = subject to a minimum of Tshs 10,000 (individuals) and Tshs 100,000 (corporates)

** = subject to a minimum of Tshs 100,000

*** = PAYE and SDL returns due 30 days after each 6-month period

**** = minimum penalty is Tshs 50,000 for first month and Tshs 100,000 per month thereafter

Tanzania Revenue Authority will impose interest on entities whose estimate/revised estimate of income tax payable for a year of income under Section 85 of the Income Tax Act is less than eighty percent of the correct amount.

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DETAILS OF DEPRECIABLE ASSETS:

Class	Depreciable Assets	Rates
1*	Computers and data handling equipment together with peripheral devices, automobiles, buses and minibuses with a sitting capacity of less than 30 passengers, goods vehicles with a seating capacity of less than 7 tones, construction and earth moving equipment.	37.5%
2*	Buses with a seating capacity of 30 or more passengers, heavy general purpose or specialized trucks, trailers and trailer mounted containers, railroad cars, locomotives and equipment, vessels, barges, tugs and similar water transportation equipment, aircraft, other self propelling vehicles, plant and machinery (including wind mills, electric generators, and distribution equipment) used in manufacturing or mining operations, specialized public utility plant and equipment, and machinery or other irrigation installations and equipment.	25%
3*	Office furniture, fixtures and equipment, any asset not included in another class.	12.5%
4**	Natural resource exploration and production rights and assets in respect of natural resource prospecting, exploration and development expenditure.	20%
5**	Buildings, structures, dams, water reservoirs, fences, and similar works of a permanent nature used in agriculture, livestock farming or fishing farming.	20%
6**	Buildings, structures, and similar works of permanent nature other than those mentioned in Class 5.	5%
7**	Intangible assets other than those mentioned in Class 4.	Over useful life of the asset
8**	Plant and machinery (including windmills, electric generators and distribution equipment) used in agriculture; Electronic Fiscal Devices (EFDs) purchased by non VAT registered traders; and equipment used for prospecting and exploration of minerals or petroleum.	100%

** Pools of depreciable assets calculated basing on Diminishing Value Balance Method*

*** Pools of depreciable assets calculated basing on Straight Line Method*

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PRESUMPTIVE TAX RATES:

Annual Turnover	Compliance with Section 80 of Income Tax Act, 2004	
	If financial statements/books of accounts have not compiled	If financial statements/books of accounts have been compiled
Where turnover does not exceed Tshs. 4,000,000=00	NIL	NIL
Where turnover is between Tshs. 4,000,000=00 and Tshs. 7,500,000=00	Tshs 150,000/=	3% of the turnover in excess of Tshs 4,000,000/=
Where turnover is between Tshs. 7,500,000=00 and Tshs. 11,500,000=00	Tshs 318,000/=	Tshs 135,000/= plus 3.8% of the turnover in excess of Tshs 7,500,000/=
Where turnover is between Tshs. 11,500,000=00 and Tshs. 16,000,000=00	Tshs 546,000/=	Tshs 285,000/= plus 4.5% of the turnover in excess of Tshs 11,500,000/=
Where turnover is between Tshs. 16,000,000=00 and Tshs. 20,000,000=00	Tshs 862,500/=	Tshs 487,000/= plus 5.3% of the turnover in excess of Tshs 16,000,000/=

HOTEL LEVY

Every owner of a registered tourism accommodation facility is obliged to collect from every tourist a Hotel Levy of an amount equal to 10% of guest house charges.

RAILWAYS DEVELOPMENT LEVY

There shall be charged a levy known as Railways Development Levy at the rate of 1.5% of customs value on importation of goods entered for home consumption in Mainland Tanzania.

EXCISE DUTY ON IMPORTATION OF USED VEHICLES

Imported vehicle aged 8 years but not more than 10 years	15%
Imported vehicle aged more than 10 years	30%

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EXPORT TAX

80% of the value (FOB) of Raw Hides and Skins or 0.52 USD per Kilogram whichever is greater.

Wet Blue Leather is 10% of the value of the commodity (FOB)

A levy of 10% is chargeable on Raw Cashew Nuts, computed on FOB value or USD 160 per mt. whichever is higher.

PROHIBITED GOODS

Narcotic Drugs, Tear Gas Substances, Seditious, Obsceneness Materials or Literature.

RESTRICTED GOODS

Live Animals, Plants, Fire Arms, Ammunitions, etc

These require permit from relevant authorities.

DESTINATION INSPECTION

Imported goods regardless of their value are required to be inspected in the country.

A fee of 0.6% on FOB value is chargeable.

Exempted goods are enshrined in the law.

IMPORTS FROM EAST AFRICAN COMMUNITY MEMBER STATES

Goods within member states are chargeable at the rate of 0% provided that the criteria of rules of origin are adhered to.

EAC Member states are Tanzania, Kenya, Uganda, Rwanda and Burundi.

PROPERTY TAX RATES

Dar Es Salaam Region

Residential Properties	0.15% of rateable value as per Valuation Rolls
Commercial Properties	0.2% of rateable value as per Valuation Rolls

Note:

1. *Provided that the amount chargeable shall not be less than Tshs. 10,000=00*
2. *For properties not included in the valuation roll, the property tax rates are provided in the First Schedule to the Bye-Laws of the respective local authority (Temeke, Ilala and Kinondoni Municipalities).*
3. *Property tax rates for other regions will continue to be collected by the respective local authorities.*

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KEY AMENDMENTS VIA THE FINANCE ACT, 2015:

- ✦ **Implementation of Value Added Tax Act, 2014. For a copy of this Act do not hesitate to contact us.**
- ✦ **Exemption granted to bond holders from interest on bonds issued by the East African Development Bank which are listed in the Dar Es Salaam Stock Exchange.**
- ✦ **Imposition of Railways Development Levy at the rate of 1.5% of customs value on importation of goods entered for home consumption in Mainland Tanzania.**
- ✦ **Exemption from Skills and Development Levy to employers in farming business who employees are directly and solely engaged in farming. This shall NOT include employees who are engaged in the management of the farm or processing of farming products.**
- ✦ **Imposition of Workmen's Compensation Fund Levy.**
- ✦ **For a copy of the Finance Act, 2015 do not hesitate to contact us.**

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CAVEAT

Although we have taken all reasonable care in compiling this publication, we do not accept responsibility for any errors or inaccuracies that it may contain. This tax guide has been prepared for quick reference. It is not a substitute for professional advice and action should not be taken solely on the strength of the information contained herein.

If you would like any further information on this card or the services that Hanif Habib Advisory Limited and Hanif Habib & Co. Certified Public Accountants can provide please contact:

Nooreen Habib (AMABE, UK; BA (Hons), UK; PGD, UK)
Director – Business Development
HANIF HABIB ADVISORY LIMITED
P O BOX 21885
DAR ES SALAAM
+255 785 784 222
taxmatters@habibadvisory.com

Hanif Habib, Sr.
(ACCA, UK; CPA, T; BSc (Hons), UK; CFIP, USA; GTP (SA) TM)
Commissioner of Oaths (RSA)
Managing Partner
HANIF HABIB & CO. Certified Public Accountants
P O BOX 21885
DAR ES SALAAM
+255 785 020404
+255 759 020404
hhabib@habibadvisory.com



Member of the South African Institute of Tax Professionals