

Calculations for Excise Duty

Scenario: Agriculture, Forestry, and Fishing Sector

Company Profile

Name: GreenHarvest Ltd.

Sector: Agriculture

Business: GreenHarvest Ltd. is a Tanzanian company specializing in the production and sale of fruit juices. The company operates a large fruit processing plant where it manufactures various types of fruit juices, including apple, orange, and mango juice.

Production Details

- **Volume of Fruit Juices Produced:**
 - Apple Juice: 50,000 liters
 - Orange Juice: 30,000 liters
 - Mango Juice: 20,000 liters
- **Excise Duty Rates for FY 2023/24:**
 - **Unfermented Fruit Juices (including grape must):** 9.9 TZS per liter
 - **Imported Powdered Juice:** 255.2 TZS per liter

Since GreenHarvest Ltd. produces unfermented fruit juices locally, the applicable excise duty rate is 9.9 TZS per liter for their products.

Excise Duty Calculation

1. Calculate Excise Duty for Apple Juice

- **Quantity Produced:** 50,000 liters
- **Excise Duty Rate:** 9.9 TZS per liter

Excise Duty for Apple Juice = Quantity Produced × Excise Duty Rate
= 50,000 liters × 9.9 TZS/liter
= 495,000 TZS

2. Calculate Excise Duty for Orange Juice

- **Quantity Produced:** 30,000 liters
- **Excise Duty Rate:** 9.9 TZS per liter

Excise Duty for Orange Juice = Quantity Produced × Excise Duty Rate
= 30,000 liters × 9.9 TZS/liter
= 297,000 TZS

3. Calculate Excise Duty for Mango Juice

- **Quantity Produced:** 20,000 liters
- **Excise Duty Rate:** 9.9 TZS per liter

Excise Duty for Mango Juice = Quantity Produced × Excise Duty Rate
= 20,000 liters × 9.9 TZS/liter
= 198,000 TZS

Total Excise Duty

Total Excise Duty = Excise Duty for Apple Juice + Excise Duty for Orange Juice + Excise Duty for Mango Juice
= 495,000 TZS + 297,000 TZS + 198,000 TZS
= 990,000 TZS

Summary

- **Total Excise Duty Payable by GreenHarvest Ltd.:** 990,000 TZS

In this scenario, GreenHarvest Ltd. is required to pay a total excise duty of 990,000 TZS based on the volume of fruit juices produced and the applicable excise duty rate. This duty is payable to the Tanzania Revenue Authority (TRA) as part of their tax obligations.

If there are any additional complexities or specific situations related to the excise duty calculation for GreenHarvest Ltd., such as exemptions or additional duties on other products, they would need to be taken into account as per Tanzanian tax laws.

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Scenario: Mining and Quarrying Sector

Company Profile

Name: RockSolid Ltd.

Sector: Mining and Quarrying

Business: RockSolid Ltd. operates a quarry and is engaged in the extraction and processing of crushed stone aggregates, which are used in construction and other industrial applications.

Production Details

- **Volume of Crushed Stone Aggregates Produced:** 100,000 cubic meters
- **Excise Duty Rates for FY 2023/24:**
 - **Cement:** 20 TZS per kg

Since RockSolid Ltd. produces crushed stone aggregates, which is a raw material rather than a finished product like cement, the excise duty on cement does not apply directly to their primary product. However, if RockSolid Ltd. were to produce or sell cement, the excise duty would be applicable.

Example Calculation for Cement (Hypothetical Scenario)

Assuming RockSolid Ltd. also manufactures cement as a by-product or in addition to their crushed stone aggregates:

Cement Production Details

- **Volume of Cement Produced:** 10,000 kg

Excise Duty Calculation for Cement

- **Excise Duty Rate:** 20 TZS per kg

Excise Duty for Cement = Quantity Produced × Excise Duty Rate
= 10,000 kg × 20 TZS/kg
= 200,000 TZS

Total Excise Duty

Total Excise Duty Payable by RockSolid Ltd.: 200,000 TZS

Summary

In this scenario, if RockSolid Ltd. produces and sells cement, they would be required to pay an excise duty of 200,000 TZS based on the volume of cement produced and the applicable excise duty rate. Since the primary business is the extraction of crushed stone aggregates, the company would not be subject to excise duty for its main product unless it engages in the production of excise-dutied goods like cement.

If there are specific details or additional products that RockSolid Ltd. handles which fall under different excise duty rates, those would need to be considered separately based on Tanzanian tax regulations.

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Scenario: Manufacturing Sector

Company Profile

Name: ABC Beverages Ltd.

Sector: Manufacturing

Business: ABC Beverages Ltd. is a Tanzanian company specializing in the production of various types of alcoholic and non-alcoholic beverages, including beer and wine.

Production Details

- **Volume of Beer Produced:** 70,000 liters
- **Volume of Wine Produced:** 15,000 liters

Excise Duty Rates for FY 2023/24:

- **Beer Made from Malt:**
 - Rate: 620 TZS per liter (if local)
- **Wine with More Than 25% Imported Grapes:**
 - Rate: 5,600 TZS per liter
- **Wine with Domestic Grapes or Other Local Content:**
 - Rate: 200 TZS per liter

Assuming ABC Beverages Ltd. produces local beer and wine, with varying content of imported grapes:

Excise Duty Calculation

1. Calculate Excise Duty for Beer

- **Quantity Produced:** 70,000 liters
- **Excise Duty Rate:** 620 TZS per liter

Excise Duty for Beer = Quantity Produced × Excise Duty Rate
= 70,000 liters × 620 TZS/liter
= 43,400,000 TZS

2. Calculate Excise Duty for Wine with Imported Grapes

- **Quantity Produced:** 5,000 liters
- **Excise Duty Rate:** 5,600 TZS per liter

Excise Duty for Wine (Imported Grapes) = Quantity Produced × Excise Duty Rate
= 5,000 liters × 5,600 TZS/liter
= 28,000,000 TZS

3. Calculate Excise Duty for Wine with Domestic Grapes

- **Quantity Produced:** 10,000 liters
- **Excise Duty Rate:** 200 TZS per liter

Excise Duty for Wine (Domestic Grapes) = Quantity Produced × Excise Duty Rate
= 10,000 liters × 200 TZS/liter
= 2,000,000 TZS

Total Excise Duty

Total Excise Duty Payable by ABC Beverages Ltd. = Excise Duty for Beer + Excise Duty for Wine (Imported Grapes) + Excise Duty for Wine (Domestic Grapes)
= 43,400,000 TZS + 28,000,000 TZS + 2,000,000 TZS
= 73,400,000 TZS

Summary

- **Total Excise Duty Payable by ABC Beverages Ltd.:** 73,400,000 TZS

In this scenario, ABC Beverages Ltd. is required to pay a total excise duty of 73,400,000 TZS. This amount is based on the volume of beer and wine produced, with different rates applying to products depending on their content and type. The excise duty is payable to the Tanzania Revenue Authority (TRA) as part of their tax obligations.

If ABC Beverages Ltd. were to produce other excise-dutied products or if there are any exemptions or special rates applicable, those would need to be incorporated into the total calculation.

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Scenario: Electricity, Gas, Steam, and Air Conditioning Supply Sector

Company Profile

Name: PowerPlus Ltd.

Sector: Electricity, Gas, Steam, and Air Conditioning Supply

Business: PowerPlus Ltd. is a Tanzanian company that generates and supplies electricity and natural gas to residential and industrial customers.

Production and Supply Details

- **Electricity Supplied:** 1,000,000 kWh (kilowatt-hours)
- **Natural Gas Supplied:** 500,000 cubic meters

Excise Duty Rates for FY 2023/24:

- **Liquefied Petroleum Gas (LPG):** 0% (no excise duty)
- **Other Natural Gas:** Excise duty rates on natural gas are not explicitly mentioned in the given list, implying that it is not subject to excise duty directly.

Since the excise duty on natural gas is not specified and LPG is exempt, PowerPlus Ltd. does not have any excise duty liabilities for their primary products under the current excise duty regulations.

Summary

In this scenario, PowerPlus Ltd. does not incur any excise duty on the electricity or natural gas it supplies, based on the provided excise duty rates. Their business operations are thus not directly affected by excise duties on these products.

If there are specific regulations or other types of products or services they provide that might be subject to excise duties, those would need to be considered separately. For instance, if PowerPlus Ltd. were involved in the production or sale of any excise-dutied products like lubricants or certain machinery, those would be subject to different rates.

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Scenario: Water Supply; Sewerage, Waste Management and Remediation Activities Sector

Company Profile

Name: AquaPure Ltd.

Sector: Water Supply; Sewerage, Waste Management, and Remediation Activities

Business: AquaPure Ltd. provides clean water supply and wastewater treatment services to residential and industrial customers in Tanzania.

Services Details

- **Volume of Clean Water Supplied:** 2,000,000 liters
- **Volume of Treated Wastewater:** 1,000,000 liters

Excise Duty Rates for FY 2023/24:

- **Water Supply:**
 - Non-alcoholic, no added sugar or sweetening matter: 63.8 TZS per liter
 - Non-alcoholic, with added sugar or sweetening matter: 67.1 TZS per liter
- **Wastewater and Sewage:** No specific excise duty rate mentioned, implying no excise duty applies.

Given that AquaPure Ltd. primarily deals with water supply and wastewater treatment, the following calculations apply:

Excise Duty Calculation

1. Excise Duty for Clean Water

Since AquaPure Ltd. supplies clean water, it does not fit into the specific categories listed for excise duty rates on beverages (such as those for juices or flavored waters). Therefore, no excise duty is typically applied to their clean water supply.

2. Excise Duty for Treated Wastewater

- **Volume of Wastewater Treated:** 1,000,000 liters
- **Excise Duty:** Not applicable as wastewater treatment is not specifically taxed under the provided excise duty rates.

Summary

- **Total Excise Duty Payable by AquaPure Ltd.:** 0 TZS

In this scenario, AquaPure Ltd. does not incur any excise duty liabilities for its core services of water supply and wastewater treatment based on the provided rates. Their business operations are thus not directly impacted by excise duties related to these services.

If AquaPure Ltd. were to engage in other activities that fall under different excise duty categories, those would need to be evaluated separately.

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Scenario: Construction Sector

Company Profile

Name: BuildRight Ltd.

Sector: Construction

Business: BuildRight Ltd. specializes in constructing residential and commercial buildings. They also handle major infrastructure projects such as roads and bridges.

Services and Materials Details

- **Volume of Cement Purchased:** 200,000 kg
- **Construction Materials Purchased:**
 - Steel: 50,000 kg
 - Bricks: 500,000 units

Excise Duty Rates for FY 2023/24:

- **Cement:** 20 TZS per kg
- **Steel and Bricks:** No specific excise duty rates listed for steel and bricks, so excise duty does not apply to these items.

Excise Duty Calculation

1. Calculate Excise Duty for Cement

- **Quantity of Cement Purchased:** 200,000 kg
- **Excise Duty Rate:** 20 TZS per kg

Excise Duty for Cement = Quantity Purchased × Excise Duty Rate
= 200,000 kg × 20 TZS/kg
= 4,000,000 TZS

2. Excise Duty for Steel and Bricks

Since there are no specified excise duty rates for steel and bricks in the provided list, these materials are not subject to excise duty.

Total Excise Duty

Total Excise Duty Payable by BuildRight Ltd. = Excise Duty for Cement
= 4,000,000 TZS

Summary

- **Total Excise Duty Payable by BuildRight Ltd.:** 4,000,000 TZS

In this scenario, BuildRight Ltd. incurs an excise duty of 4,000,000 TZS, which is based on their purchase of cement. There are no excise duties on other construction materials like steel and bricks.

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Scenario: Wholesale and Retail Trade Sector

Company Profile

Name: RetailGiant Ltd.

Sector: Wholesale and Retail Trade

Business: RetailGiant Ltd. operates a chain of retail stores selling a variety of consumer goods, including food and beverages, electronics, and household items.

Products and Purchases Details

- **Beverages Sold:**
 - **Non-Alcoholic Beer:** 10,000 liters
 - **Imported Powdered Juice:** 5,000 liters
- **Electronics and Household Items:**
 - **No specific excise duty listed for electronics and household items in the provided rates**

Excise Duty Rates for FY 2023/24:

- **Non-Alcoholic Beer:** 673.2 TZS per liter
- **Imported Powdered Juice:** 255.2 TZS per liter
- **Electronics and Household Items:** No specific excise duty rates listed

Excise Duty Calculation

1. Calculate Excise Duty for Non-Alcoholic Beer

- **Quantity Sold:** 10,000 liters
- **Excise Duty Rate:** 673.2 TZS per liter

Excise Duty for Non-Alcoholic Beer = Quantity Sold × Excise Duty Rate
= 10,000 liters × 673.2 TZS/liter
= 6,732,000 TZS

2. Calculate Excise Duty for Imported Powdered Juice

- **Quantity Sold:** 5,000 liters
- **Excise Duty Rate:** 255.2 TZS per liter

Excise Duty for Imported Powdered Juice = Quantity Sold × Excise Duty Rate
= 5,000 liters × 255.2 TZS/liter
= 1,276,000 TZS

3. Excise Duty for Electronics and Household Items

Since there are no specific excise duty rates for electronics and household items listed, these products are not subject to excise duty under the current rates.

Total Excise Duty

Total Excise Duty Payable by RetailGiant Ltd. = Excise Duty for Non-Alcoholic Beer +
Excise Duty for Imported Powdered Juice
= 6,732,000 TZS + 1,276,000 TZS
= 8,008,000 TZS

Summary

- **Total Excise Duty Payable by RetailGiant Ltd.:** 8,008,000 TZS

In this scenario, RetailGiant Ltd. incurs an excise duty of 8,008,000 TZS, based on the volume of non-alcoholic beer and imported powdered juice sold. There are no excise duties on electronics and household items, as per the provided excise duty rates.

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Scenario: Transportation and Storage Sector

Company Profile

Name: TransLogistics Ltd.

Sector: Transportation and Storage

Business: TransLogistics Ltd. provides logistics and transportation services, including the transportation of goods and freight by road. They also manage storage facilities for various types of goods.

Fuel and Vehicle Details

- **Volume of Fuel Used:**
 - **Motor Spirit (Gasoline) Premium:** 50,000 liters
 - **Gas Oil (Diesel):** 30,000 liters
- **Vehicles:**
 - **Motor Vehicles with Cylinder Capacity Exceeding 2,000cc:** 5 vehicles

Excise Duty Rates for FY 2023/24:

- **Motor Spirit (Gasoline) Premium:** 339 TZS per liter
- **Gas Oil (Diesel):** 255 TZS per liter
- **Motor Vehicles with Cylinder Capacity Greater Than 2,000cc:** 10% excise duty on value

Excise Duty Calculation

1. Calculate Excise Duty for Motor Spirit (Gasoline) Premium

- **Quantity Used:** 50,000 liters
- **Excise Duty Rate:** 339 TZS per liter

Excise Duty for Motor Spirit (Gasoline) Premium = Quantity Used × Excise Duty Rate
 = 50,000 liters × 339 TZS/liter
 = 16,950,000 TZS

2. Calculate Excise Duty for Gas Oil (Diesel)

- **Quantity Used:** 30,000 liters
- **Excise Duty Rate:** 255 TZS per liter

Excise Duty for Gas Oil (Diesel) = Quantity Used × Excise Duty Rate
 = 30,000 liters × 255 TZS/liter
 = 7,650,000 TZS

3. Calculate Excise Duty for Motor Vehicles with Cylinder Capacity Greater Than 2,000cc

Assuming the total value of the 5 vehicles is 200,000,000 TZS:

- **Excise Duty Rate:** 10%

Excise Duty for Motor Vehicles = Total Value × Excise Duty Rate
 = 200,000,000 TZS × 10%
 = 20,000,000 TZS

Total Excise Duty

Total Excise Duty Payable by TransLogistics Ltd. = Excise Duty for Motor Spirit (Gasoline) Premium + Excise Duty for Gas Oil (Diesel) + Excise Duty for Motor Vehicles
 = 16,950,000 TZS + 7,650,000 TZS + 20,000,000 TZS
 = 44,600,000 TZS

Summary

- **Total Excise Duty Payable by TransLogistics Ltd.:** 44,600,000 TZS

In this scenario, TransLogistics Ltd. incurs an excise duty of 44,600,000 TZS. This total includes duties on the fuel used for transportation and the excise duty on motor vehicles with a cylinder capacity exceeding 2,000cc.

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Scenario: Accommodation and Food Service Activities Sector

Company Profile

Name: StayCation Ltd.

Sector: Accommodation and Food Service Activities

Business: StayCation Ltd. operates a chain of hotels and restaurants offering accommodation and dining services to tourists and local guests.

Products and Services Details

- **Food and Beverages Sold:**
 - **Non-Alcoholic Beverages:**
 - **Fruit Juices:** 20,000 liters
 - **Waters with Added Sugar or Sweetening Matter:** 15,000 liters

Excise Duty Rates for FY 2023/24:

- **Fruit Juices (including grape must):** 9.9 TZS per liter
- **Waters with Added Sugar or Sweetening Matter:** 67.1 TZS per liter

Excise Duty Calculation

1. Calculate Excise Duty for Fruit Juices

- **Quantity Sold:** 20,000 liters
- **Excise Duty Rate:** 9.9 TZS per liter

Excise Duty for Fruit Juices = Quantity Sold × Excise Duty Rate
= 20,000 liters × 9.9 TZS/liter
= 198,000 TZS

2. Calculate Excise Duty for Waters with Added Sugar or Sweetening Matter

- **Quantity Sold:** 15,000 liters
- **Excise Duty Rate:** 67.1 TZS per liter

Excise Duty for Waters with Added Sugar or Sweetening Matter = Quantity Sold × Excise Duty Rate
= 15,000 liters × 67.1 TZS/liter
= 1,016,500 TZS

Total Excise Duty

Total Excise Duty Payable by StayCation Ltd. = Excise Duty for Fruit Juices + Excise Duty for Waters with Added Sugar or Sweetening Matter
= 198,000 TZS + 1,016,500 TZS
= 1,214,500 TZS

Summary

- **Total Excise Duty Payable by StayCation Ltd.:** 1,214,500 TZS

In this scenario, StayCation Ltd. incurs an excise duty of 1,214,500 TZS, which is based on the volume of fruit juices and waters with added sugar or sweetening matter sold. The duty is payable to the Tanzania Revenue Authority (TRA) as part of their tax obligations.

4o mini
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Scenario: Information and Communication Sector

Company Profile

Name: InfoNet Ltd.

Sector: Information and Communication

Business: InfoNet Ltd. provides telecommunications services, including internet, mobile phone services, and cable television broadcasting.

Services and Fees Details

- **Telecommunications Services:**
 - **Internet Service Fees:** 1,000,000 TZS
 - **Mobile Phone Services:** 500,000 TZS
- **Cable Television Broadcasting:** 200,000 TZS

Excise Duty Rates for FY 2023/24:

- **Satellite, Terrestrial Infrastructure, Cable Television Broadcasting:** 5%
- **Electronic Communication Services:** 17%
- **Charges or Fees by a Telecommunication Service Provider:** 10%

Excise Duty Calculation

1. Calculate Excise Duty for Internet Service Fees

- **Amount:** 1,000,000 TZS
- **Excise Duty Rate:** 10%

Excise Duty for Internet Service Fees = Amount × Excise Duty Rate
 = 1,000,000 TZS × 10%
 = 100,000 TZS

2. Calculate Excise Duty for Mobile Phone Services

- **Amount:** 500,000 TZS
- **Excise Duty Rate:** 10%

Excise Duty for Mobile Phone Services = Amount × Excise Duty Rate
 = 500,000 TZS × 10%
 = 50,000 TZS

3. Calculate Excise Duty for Cable Television Broadcasting

- **Amount:** 200,000 TZS
- **Excise Duty Rate:** 5%

Excise Duty for Cable Television Broadcasting = Amount × Excise Duty Rate
 = 200,000 TZS × 5%
 = 10,000 TZS

Total Excise Duty

Total Excise Duty Payable by InfoNet Ltd. = Excise Duty for Internet Service Fees +
 Excise Duty for Mobile Phone Services + Excise Duty for Cable Television Broadcasting
 = 100,000 TZS + 50,000 TZS + 10,000 TZS
 = 160,000 TZS

Summary

- **Total Excise Duty Payable by InfoNet Ltd.:** 160,000 TZS

In this scenario, InfoNet Ltd. incurs an excise duty of 160,000 TZS, based on the fees for internet services, mobile phone services, and cable television broadcasting. The excise duties are calculated based on the applicable rates for telecommunications and broadcasting services.

4o mini
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Scenario: Financial and Insurance Activities Sector

Company Profile

Name: FinSecure Ltd.

Sector: Financial and Insurance Activities

Business: FinSecure Ltd. offers various financial services, including banking, insurance, and investment advisory.

Services and Fees Details

- **Financial Services Fees:**
 - **Banking Fees:** 2,000,000 TZS
 - **Insurance Premiums:** 1,500,000 TZS
- **Investment Advisory Fees:** 500,000 TZS

Excise Duty Rates for FY 2023/24:

- **Charges or Fees by a Financial Institution for Services Provided:** 10%

Excise Duty Calculation

1. Calculate Excise Duty for Banking Fees

- **Amount:** 2,000,000 TZS
- **Excise Duty Rate:** 10%

Excise Duty for Banking Fees = Amount × Excise Duty Rate
= 2,000,000 TZS × 10%
= 200,000 TZS

2. Calculate Excise Duty for Insurance Premiums

- **Amount:** 1,500,000 TZS
- **Excise Duty Rate:** 10%

Excise Duty for Insurance Premiums = Amount × Excise Duty Rate
= 1,500,000 TZS × 10%
= 150,000 TZS

3. Calculate Excise Duty for Investment Advisory Fees

- **Amount:** 500,000 TZS
- **Excise Duty Rate:** 10%

Excise Duty for Investment Advisory Fees = Amount × Excise Duty Rate
= 500,000 TZS × 10%
= 50,000 TZS

Total Excise Duty

Total Excise Duty Payable by FinSecure Ltd. = Excise Duty for Banking Fees + Excise Duty for Insurance Premiums + Excise Duty for Investment Advisory Fees

= 200,000 TZS + 150,000 TZS + 50,000 TZS
= 400,000 TZS

Summary

- **Total Excise Duty Payable by FinSecure Ltd.:** 400,000 TZS

In this scenario, FinSecure Ltd. incurs an excise duty of 400,000 TZS. This amount is calculated based on the fees for financial services provided, including banking, insurance, and investment advisory services.

4o mini
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Scenario: Real Estate Activities Sector

Company Profile

Name: PrimeProperties Ltd.

Sector: Real Estate Activities

Business: PrimeProperties Ltd. is engaged in buying, selling, and renting commercial and residential properties. They also handle property management and real estate development projects.

Services and Transactions Details

- **Property Transactions:**
 - **Sale of Commercial Property:** 10 properties valued at 10,000,000 TZS each
 - **Sale of Residential Property:** 15 properties valued at 5,000,000 TZS each
- **Real Estate Management Fees:** 500,000 TZS

Excise Duty Rates for FY 2023/24:

- **Imported Furniture (per unit):** 20% (Note: This rate might be applicable if the company imports furniture for properties, but not directly applicable to real estate transactions themselves.)

Excise Duty Calculation

1. Excise Duty for Imported Furniture

Assuming PrimeProperties Ltd. imported furniture for their properties, the excise duty would apply to the value of the imported furniture.

- **Value of Imported Furniture:** Assume 1,000,000 TZS (if applicable)

Excise Duty for Imported Furniture = Value × Excise Duty Rate
= 1,000,000 TZS × 20%
= 200,000 TZS

2. Excise Duty for Real Estate Transactions

There is no specific excise duty on real estate transactions such as the sale or rental of properties based on the provided rates. Therefore, no excise duty is applied directly to these transactions.

Total Excise Duty

Total Excise Duty Payable by PrimeProperties Ltd. = Excise Duty for Imported Furniture (if applicable)
= 200,000 TZS

Summary

- **Total Excise Duty Payable by PrimeProperties Ltd.:** 200,000 TZS (if they imported furniture; otherwise, 0 TZS)

In this scenario, PrimeProperties Ltd. incurs an excise duty of 200,000 TZS, which applies to imported furniture if they brought such items into the country. There is no excise duty on real estate transactions themselves under the provided rates.

4o mini
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Scenario: Professional, Scientific, and Technical Activities Sector

Company Profile

Name: TechInnovate Ltd.

Sector: Professional, Scientific, and Technical Activities

Business: TechInnovate Ltd. provides engineering consultancy, scientific research services, and technical advisory to various industries.

Services and Fees Details

- **Consultancy Services Fees:**
 - **Engineering Consultancy:** 3,000,000 TZS
 - **Scientific Research Services:** 2,000,000 TZS
- **Technical Advisory Fees:** 1,000,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for professional, scientific, or technical services.**

Excise Duty Calculation

Since there are no specific excise duty rates for professional, scientific, and technical services in the provided list, TechInnovate Ltd. does not incur any excise duty on their consultancy, research, and advisory services.

Total Excise Duty

Total Excise Duty Payable by TechInnovate Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by TechInnovate Ltd.: 0 TZS**

In this scenario, TechInnovate Ltd. incurs no excise duty as there are no applicable rates for their professional, scientific, and technical services based on the provided excise duty rates.

4o mini
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Scenario: Administrative and Support Service Activities Sector

Company Profile

Name: AdminPlus Ltd.

Sector: Administrative and Support Service Activities

Business: AdminPlus Ltd. offers administrative support services, including office management, HR services, and business consulting.

Services and Fees Details

- **Administrative Support Services Fees:**
 - **Office Management:** 1,000,000 TZS
 - **HR Services:** 800,000 TZS
- **Business Consulting Fees:** 500,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for administrative and support services.**

Excise Duty Calculation

Since there are no specific excise duty rates for administrative and support services in the provided list, AdminPlus Ltd. does not incur any excise duty on their services.

Total Excise Duty

Total Excise Duty Payable by AdminPlus Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by AdminPlus Ltd.: 0 TZS**

In this scenario, AdminPlus Ltd. incurs no excise duty as there are no applicable rates for administrative and support services based on the provided excise duty rates.

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Scenario: Public Administration and Defence Sector

Company Profile

Name: GovAssist Ltd.

Sector: Public Administration and Defence

Business: GovAssist Ltd. provides consulting and support services to government agencies and defense organizations, including logistics support, strategic planning, and operational management.

Services and Fees Details

- **Consulting and Support Services Fees:**
 - **Logistics Support:** 2,500,000 TZS
 - **Strategic Planning:** 1,500,000 TZS
 - **Operational Management:** 1,000,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for public administration and defense services.**

Excise Duty Calculation

Since there are no specific excise duty rates for public administration and defense services in the provided list, GovAssist Ltd. does not incur any excise duty on their consulting and support services.

Total Excise Duty

Total Excise Duty Payable by GovAssist Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by GovAssist Ltd.: 0 TZS**

In this scenario, GovAssist Ltd. incurs no excise duty as there are no applicable rates for public administration and defense services based on the provided excise duty rates.

4o mini
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Scenario: Education Sector

Company Profile

Name: EduWorld Ltd.

Sector: Education

Business: EduWorld Ltd. operates a network of educational institutions, including schools and training centers, offering a range of academic and vocational courses.

Services and Fees Details

- **Educational Services Fees:**
 - **Tuition Fees:** 5,000,000 TZS
 - **Training Programs Fees:** 2,000,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for educational services.**

Excise Duty Calculation

Since there are no specific excise duty rates for educational services in the provided list, EduWorld Ltd. does not incur any excise duty on their tuition and training program fees.

Total Excise Duty

Total Excise Duty Payable by EduWorld Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by EduWorld Ltd.: 0 TZS**

In this scenario, EduWorld Ltd. incurs no excise duty as there are no applicable rates for educational services based on the provided excise duty rates.

4o mini
next
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Scenario: Human Health and Social Work Activities Sector

Company Profile

Name: HealthPlus Ltd.

Sector: Human Health and Social Work Activities

Business: HealthPlus Ltd. operates a network of healthcare facilities, including hospitals and clinics, providing medical and social care services.

Services and Fees Details

- **Healthcare Services Fees:**
 - **Medical Consultations:** 4,000,000 TZS
 - **Hospitalization and Treatments:** 6,000,000 TZS
- **Social Care Services Fees:** 1,000,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for healthcare and social work services.**

Excise Duty Calculation

Since there are no specific excise duty rates for healthcare and social work services in the provided list, HealthPlus Ltd. does not incur any excise duty on their medical consultations, hospitalization, treatments, and social care services.

Total Excise Duty

Total Excise Duty Payable by HealthPlus Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by HealthPlus Ltd.: 0 TZS**

In this scenario, HealthPlus Ltd. incurs no excise duty as there are no applicable rates for healthcare and social work services based on the provided excise duty rates.

4o mini

next

ChatGPT

Scenario: Arts, Entertainment, and Recreation Sector

Company Profile

Name: ArtWorld Ltd.

Sector: Arts, Entertainment, and Recreation

Business: ArtWorld Ltd. operates a chain of entertainment venues, including theaters, cinemas, and recreational facilities. They also sell tickets for various entertainment events.

Services and Products Details

- **Entertainment Services Fees:**
 - **Theater and Cinema Tickets:** 500,000 TZS
- **Recreational Services Fees:**
 - **Recreational Facility Memberships:** 300,000 TZS
- **Music and Film Products:**
 - **Sales of Music and Film Products:** 200,000 TZS

Excise Duty Rates for FY 2023/24:

- **Music and Film Products:** 55 TZS per unit

Excise Duty Calculation

1. Calculate Excise Duty for Music and Film Products

Assuming ArtWorld Ltd. sold 1,000 units of music and film products:

- **Quantity Sold:** 1,000 units
- **Excise Duty Rate:** 55 TZS per unit

Excise Duty for Music and Film Products = Quantity Sold × Excise Duty Rate
 = 1,000 units × 55 TZS/unit
 = 55,000 TZS

2. Calculate Excise Duty for Entertainment and Recreational Services

There are no specific excise duty rates provided for entertainment services like theater, cinema, or recreational memberships. Thus, no excise duty is applicable for these services based on the provided rates.

Total Excise Duty

Total Excise Duty Payable by ArtWorld Ltd. = Excise Duty for Music and Film Products
 = 55,000 TZS

Summary

- **Total Excise Duty Payable by ArtWorld Ltd.:** 55,000 TZS

In this scenario, ArtWorld Ltd. incurs an excise duty of 55,000 TZS, which applies to the sales of music and film products. There are no excise duties applicable to entertainment and recreational services based on the provided rates.

4o mini
 next
 ChatGPT

Scenario: Other Service Activities Sector

Company Profile

Name: ServiceHub Ltd.

Sector: Other Service Activities

Business: ServiceHub Ltd. offers a range of miscellaneous services including personal care, repair services, and other non-categorized activities.

Services and Fees Details

- **Personal Care Services Fees:**
 - **Haircuts and Beauty Treatments:** 1,000,000 TZS
- **Repair Services Fees:**
 - **Household Repairs:** 800,000 TZS
- **Miscellaneous Services Fees:**
 - **Event Planning and Management:** 500,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for personal care, repair services, and miscellaneous services.**

Excise Duty Calculation

Since there are no specific excise duty rates for the services provided by ServiceHub Ltd. in the provided list, no excise duty applies to personal care services, repair services, or other miscellaneous services.

Total Excise Duty

Total Excise Duty Payable by ServiceHub Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by ServiceHub Ltd.: 0 TZS**

In this scenario, ServiceHub Ltd. incurs no excise duty as there are no applicable rates for personal care, repair services, and other miscellaneous services based on the provided excise duty rates.

4o mini
next
ChatGPT

Scenario: Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use Sector

Company Profile

Name: HomeCare Ltd.

Sector: Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use

Business: HomeCare Ltd. provides household services such as domestic cleaning, gardening, and maintenance services. They also produce and supply homemade goods for personal use.

Services and Products Details

- **Household Services Fees:**
 - **Domestic Cleaning Services:** 800,000 TZS
 - **Gardening Services:** 500,000 TZS
 - **Maintenance Services:** 300,000 TZS
- **Homemade Goods:**
 - **Homemade Furniture and Crafts:** 200,000 TZS

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for household services and homemade goods.**

Excise Duty Calculation

Since there are no specific excise duty rates for household services or homemade goods in the provided list, HomeCare Ltd. does not incur any excise duty on their domestic cleaning, gardening, maintenance services, or homemade products.

Total Excise Duty

Total Excise Duty Payable by HomeCare Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by HomeCare Ltd.: 0 TZS**

In this scenario, HomeCare Ltd. incurs no excise duty as there are no applicable rates for household services or homemade goods based on the provided excise duty rates.

4o mini

next

ChatGPT

Scenario: Activities of Extraterritorial Organizations and Bodies Sector

Company Profile

Name: GlobalAid Ltd.

Sector: Activities of Extraterritorial Organizations and Bodies

Business: GlobalAid Ltd. is an international non-governmental organization (NGO) involved in humanitarian aid and development projects across multiple countries.

Services and Transactions Details

- **Humanitarian Aid Services:**
 - **Emergency Relief Operations:** 5,000,000 TZS
 - **Development Projects:** 3,000,000 TZS
- **Donations and Grants Received:** 2,000,000 TZS (not typically subject to excise duty)

Excise Duty Rates for FY 2023/24:

- **There are no specific excise duty rates listed for the activities of extraterritorial organizations and bodies.**

Excise Duty Calculation

Since there are no specific excise duty rates for the activities of extraterritorial organizations and bodies in the provided list, GlobalAid Ltd. does not incur any excise duty on their humanitarian aid services and development projects.

Total Excise Duty

Total Excise Duty Payable by GlobalAid Ltd. = 0 TZS

Summary

- **Total Excise Duty Payable by GlobalAid Ltd.: 0 TZS**

In this scenario, GlobalAid Ltd. incurs no excise duty as there are no applicable rates for the activities of extraterritorial organizations and bodies based on the provided excise duty rates.