

## Calculations for Skills Development Levy SDL

### Scenario: Agricultural Company

**Company Name:** Green Harvest Ltd.

**Sector:** Agriculture, Forestry, and Fishing (A 01–03)

**Business Operations:** Green Harvest Ltd. is a mid-sized company specializing in the cultivation of crops and livestock farming. The company employs a variety of workers including field laborers, administrative staff, and management personnel.

#### Employee Details:

- Field Laborers: 50 employees
- Administrative Staff: 10 employees
- Management: 5 employees

#### Salary Breakdown:

- Field Laborers: TZS 500,000 per month per employee
- Administrative Staff: TZS 1,000,000 per month per employee
- Management: TZS 2,500,000 per month per employee

### Calculation of Skills and Development Levy (SDL)

#### Step 1: Calculate Gross Emoluments for Each Category

##### 1. Field Laborers:

- Number of employees: 50
- Monthly salary per employee: TZS 500,000
- Total monthly salary:  $50 \times 500,000 = \text{TZS } 25,000,000$

##### 2. Administrative Staff:

- Number of employees: 10
- Monthly salary per employee: TZS 1,000,000
- Total monthly salary:  $10 \times 1,000,000 = \text{TZS } 10,000,000$

##### 3. Management:

- Number of employees: 5
- Monthly salary per employee: TZS 2,500,000
- Total monthly salary:  $5 \times 2,500,000 = \text{TZS } 12,500,000$

#### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Field Laborers: TZS 25,000,000
- Total for Administrative Staff: TZS 10,000,000
- Total for Management: TZS 12,500,000

- Total Gross Emoluments:  
 $25,000,000 + 10,000,000 + 12,500,000 = \text{TZS} 47,500,000$   
 $25,000,000 + 10,000,000 + 12,500,000 = \text{TZS} 47,500,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $47,500,000 \times 3.5\% = 47,500,000 \times 0.035 = \text{TZS} 1,662,500$   
 $47,500,000 \times 0.035 = \text{TZS} 1,662,500$

### Summary

Green Harvest Ltd. needs to pay TZS 1,662,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 47,500,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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### Scenario: Mining and Quarrying Company

**Company Name:** Rock Solid Minerals Ltd.

**Sector:** Mining and Quarrying (B 05–09)

**Business Operations:** Rock Solid Minerals Ltd. is involved in the extraction of precious metals and minerals. The company employs a mix of mine workers, technical staff, administrative staff, and management personnel.

#### Employee Details:

- Mine Workers: 100 employees
- Technical Staff: 20 employees
- Administrative Staff: 15 employees
- Management: 10 employees

#### Salary Breakdown:

- Mine Workers: TZS 800,000 per month per employee
- Technical Staff: TZS 1,500,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 3,000,000 per month per employee

### Calculation of Skills and Development Levy (SDL)

#### Step 1: Calculate Gross Emoluments for Each Category

**1. Mine Workers:**

- Number of employees: 100
- Monthly salary per employee: TZS 800,000
- Total monthly salary:  $100 \times 800,000 = \text{TZS} 80,000,000$

**2. Technical Staff:**

- Number of employees: 20
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $20 \times 1,500,000 = \text{TZS} 30,000,000$

**3. Administrative Staff:**

- Number of employees: 15
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $15 \times 1,200,000 = \text{TZS} 18,000,000$

**4. Management:**

- Number of employees: 10
- Monthly salary per employee: TZS 3,000,000
- Total monthly salary:  $10 \times 3,000,000 = \text{TZS} 30,000,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Mine Workers: TZS 80,000,000
- Total for Technical Staff: TZS 30,000,000
- Total for Administrative Staff: TZS 18,000,000
- Total for Management: TZS 30,000,000
- Total Gross Emoluments:  
 $80,000,000 + 30,000,000 + 18,000,000 + 30,000,000 = \text{TZS} 158,000,000$

**Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $158,000,000 \times 3.5\% = 158,000,000 \times 0.035 = \text{TZS} 5,530,000$

**Summary**

Rock Solid Minerals Ltd. needs to pay TZS 5,530,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 158,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

40

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## Scenario: Manufacturing Company

**Company Name:** Prime Products Ltd.

**Sector:** Manufacturing (C 10–33)

**Business Operations:** Prime Products Ltd. is a medium-sized company that manufactures consumer goods. The company employs factory workers, quality control staff, administrative staff, and management personnel.

### Employee Details:

- Factory Workers: 200 employees
- Quality Control Staff: 30 employees
- Administrative Staff: 20 employees
- Management: 10 employees

### Salary Breakdown:

- Factory Workers: TZS 700,000 per month per employee
- Quality Control Staff: TZS 1,200,000 per month per employee
- Administrative Staff: TZS 1,500,000 per month per employee
- Management: TZS 4,000,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

- 1. Factory Workers:**
  - Number of employees: 200
  - Monthly salary per employee: TZS 700,000
  - Total monthly salary:  $200 \times 700,000 = \text{TZS } 140,000,000$
- 2. Quality Control Staff:**
  - Number of employees: 30
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $30 \times 1,200,000 = \text{TZS } 36,000,000$
- 3. Administrative Staff:**
  - Number of employees: 20
  - Monthly salary per employee: TZS 1,500,000
  - Total monthly salary:  $20 \times 1,500,000 = \text{TZS } 30,000,000$
- 4. Management:**
  - Number of employees: 10
  - Monthly salary per employee: TZS 4,000,000
  - Total monthly salary:  $10 \times 4,000,000 = \text{TZS } 40,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Factory Workers: TZS 140,000,000
- Total for Quality Control Staff: TZS 36,000,000
- Total for Administrative Staff: TZS 30,000,000
- Total for Management: TZS 40,000,000
- Total Gross Emoluments:  
 $140,000,000 + 36,000,000 + 30,000,000 + 40,000,000 = \text{TZS} 246,000,000$   
 $140,000,000 + 36,000,000 + 30,000,000 + 40,000,000 = \text{TZS} 246,000,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $246,000,000 \times 3.5\% = 246,000,000 \times 0.035 = \text{TZS} 8,610,000$   
 $246,000,000 \times 3.5\% = 246,000,000 \times 0.035 = \text{TZS} 8,610,000$

### Summary

Prime Products Ltd. needs to pay TZS 8,610,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 246,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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### Scenario: Electricity Supply Company

**Company Name:** Power Plus Ltd.

**Sector:** Electricity, Gas, Steam, and Air Conditioning Supply (D 35)

**Business Operations:** Power Plus Ltd. provides electricity supply services. The company employs power plant operators, technical staff, administrative staff, and management personnel.

#### Employee Details:

- Power Plant Operators: 60 employees
- Technical Staff: 25 employees
- Administrative Staff: 15 employees
- Management: 8 employees

#### Salary Breakdown:

- Power Plant Operators: TZS 900,000 per month per employee
- Technical Staff: TZS 1,500,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 3,500,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

#### 1. Power Plant Operators:

- Number of employees: 60
- Monthly salary per employee: TZS 900,000
- Total monthly salary:  $60 \times 900,000 = \text{TZS} 54,000,000$

#### 2. Technical Staff:

- Number of employees: 25
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $25 \times 1,500,000 = \text{TZS} 37,500,000$

#### 3. Administrative Staff:

- Number of employees: 15
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $15 \times 1,200,000 = \text{TZS} 18,000,000$

#### 4. Management:

- Number of employees: 8
- Monthly salary per employee: TZS 3,500,000
- Total monthly salary:  $8 \times 3,500,000 = \text{TZS} 28,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Power Plant Operators: TZS 54,000,000
- Total for Technical Staff: TZS 37,500,000
- Total for Administrative Staff: TZS 18,000,000
- Total for Management: TZS 28,000,000
- Total Gross Emoluments:  
 $54,000,000 + 37,500,000 + 18,000,000 + 28,000,000 = \text{TZS} 137,500,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $137,500,000 \times 3.5\% = 137,500,000 \times 0.035 = \text{TZS} 4,812,500$

## Summary

Power Plus Ltd. needs to pay TZS 4,812,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 137,500,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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## Scenario: Water Supply Company

**Company Name:** Aqua Pure Ltd.

**Sector:** Water Supply; Sewerage, Waste Management and Remediation Activities (E 36–39)

**Business Operations:** Aqua Pure Ltd. provides water supply and waste management services. The company employs water treatment operators, waste management staff, administrative staff, and management personnel.

### Employee Details:

- Water Treatment Operators: 40 employees
- Waste Management Staff: 25 employees
- Administrative Staff: 15 employees
- Management: 7 employees

### Salary Breakdown:

- Water Treatment Operators: TZS 850,000 per month per employee
- Waste Management Staff: TZS 1,000,000 per month per employee
- Administrative Staff: TZS 1,300,000 per month per employee
- Management: TZS 3,200,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

- 1. Water Treatment Operators:**
  - Number of employees: 40
  - Monthly salary per employee: TZS 850,000
  - Total monthly salary:  $40 \times 850,000 = \text{TZS} 34,000,000$
- 2. Waste Management Staff:**
  - Number of employees: 25
  - Monthly salary per employee: TZS 1,000,000
  - Total monthly salary:  $25 \times 1,000,000 = \text{TZS} 25,000,000$
- 3. Administrative Staff:**
  - Number of employees: 15
  - Monthly salary per employee: TZS 1,300,000
  - Total monthly salary:  $15 \times 1,300,000 = \text{TZS} 19,500,000$
- 4. Management:**
  - Number of employees: 7
  - Monthly salary per employee: TZS 3,200,000

- Total monthly salary:  $7 \times 3,200,000 = \text{TZS} 22,400,000$   $7 \times 3,200,000 = \text{TZS} 22,400,000$

## Step 2: Calculate Total Monthly Gross Emoluments

- Total for Water Treatment Operators: TZS 34,000,000
- Total for Waste Management Staff: TZS 25,000,000
- Total for Administrative Staff: TZS 19,500,000
- Total for Management: TZS 22,400,000
- Total Gross Emoluments:  
 $34,000,000 + 25,000,000 + 19,500,000 + 22,400,000 = \text{TZS} 100,900,000$   
 $34,000,000 + 25,000,000 + 19,500,000 + 22,400,000 = \text{TZS} 100,900,000$

## Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $100,900,000 \times 3.5\% = 100,900,000 \times 0.035 = \text{TZS} 3,536,500$   
 $100,900,000 \times 3.5\% = 100,900,000 \times 0.035 = \text{TZS} 3,536,500$

## Summary

Aqua Pure Ltd. needs to pay TZS 3,536,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 100,900,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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## Scenario: Construction Company

**Company Name:** BuildStrong Ltd.

**Sector:** Construction (F 41–43)

**Business Operations:** BuildStrong Ltd. specializes in large-scale construction projects including residential and commercial buildings. The company employs construction workers, site engineers, administrative staff, and management personnel.

### Employee Details:

- Construction Workers: 150 employees
- Site Engineers: 20 employees
- Administrative Staff: 12 employees
- Management: 6 employees

### Salary Breakdown:



- Construction Workers: TZS 600,000 per month per employee
- Site Engineers: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,000,000 per month per employee
- Management: TZS 3,500,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

#### 1. Construction Workers:

- Number of employees: 150
- Monthly salary per employee: TZS 600,000
- Total monthly salary:  $150 \times 600,000 = \text{TZS} 90,000,000$

#### 2. Site Engineers:

- Number of employees: 20
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $20 \times 1,800,000 = \text{TZS} 36,000,000$

#### 3. Administrative Staff:

- Number of employees: 12
- Monthly salary per employee: TZS 1,000,000
- Total monthly salary:  $12 \times 1,000,000 = \text{TZS} 12,000,000$

#### 4. Management:

- Number of employees: 6
- Monthly salary per employee: TZS 3,500,000
- Total monthly salary:  $6 \times 3,500,000 = \text{TZS} 21,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Construction Workers: TZS 90,000,000
- Total for Site Engineers: TZS 36,000,000
- Total for Administrative Staff: TZS 12,000,000
- Total for Management: TZS 21,000,000
- Total Gross Emoluments:  
 $90,000,000 + 36,000,000 + 12,000,000 + 21,000,000 = \text{TZS} 159,000,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $159,000,000 \times 3.5\% = 159,000,000 \times 0.035 = \text{TZS} 5,565,000$

## Summary

BuildStrong Ltd. needs to pay TZS 5,565,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 159,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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## **Scenario: Wholesale and Retail Trade Company**

**Company Name:** TradeMax Ltd.

**Sector:** Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles (G 45–47)

**Business Operations:** TradeMax Ltd. operates a chain of retail stores selling various consumer goods and provides repair services for motor vehicles. The company employs sales staff, repair technicians, administrative staff, and management personnel.

### **Employee Details:**

- Sales Staff: 80 employees
- Repair Technicians: 25 employees
- Administrative Staff: 18 employees
- Management: 7 employees

### **Salary Breakdown:**

- Sales Staff: TZS 700,000 per month per employee
- Repair Technicians: TZS 1,200,000 per month per employee
- Administrative Staff: TZS 1,100,000 per month per employee
- Management: TZS 3,000,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

- 1. Sales Staff:**
  - Number of employees: 80
  - Monthly salary per employee: TZS 700,000
  - Total monthly salary:  $80 \times 700,000 = \text{TZS } 56,000,000$
- 2. Repair Technicians:**
  - Number of employees: 25
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $25 \times 1,200,000 = \text{TZS } 30,000,000$
- 3. Administrative Staff:**
  - Number of employees: 18
  - Monthly salary per employee: TZS 1,100,000

- Total monthly salary:  $18 \times 1,100,000 = \text{TZS} 19,800,000$   $18 \times 1,100,000 = \text{TZS} 19,800,000$

**4. Management:**

- Number of employees: 7
- Monthly salary per employee: TZS 3,000,000
- Total monthly salary:  $7 \times 3,000,000 = \text{TZS} 21,000,000$   $7 \times 3,000,000 = \text{TZS} 21,000,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Sales Staff: TZS 56,000,000
- Total for Repair Technicians: TZS 30,000,000
- Total for Administrative Staff: TZS 19,800,000
- Total for Management: TZS 21,000,000
- Total Gross Emoluments:  
 $56,000,000 + 30,000,000 + 19,800,000 + 21,000,000 = \text{TZS} 126,800,000$   
 $56,000,000 + 30,000,000 + 19,800,000 + 21,000,000 = \text{TZS} 126,800,000$

**Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $126,800,000 \times 3.5\% = 126,800,000 \times 0.035 = \text{TZS} 4,438,000$   
 $126,800,000 \times 3.5\% = 126,800,000 \times 0.035 = \text{TZS} 4,438,000$

**Summary**

TradeMax Ltd. needs to pay TZS 4,438,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 126,800,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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**Scenario: Accommodation and Food Service Company**

**Company Name:** StayWell Ltd.

**Sector:** Accommodation and Food Service Activities (I 55–56)

**Business Operations:** StayWell Ltd. operates a chain of hotels and restaurants. The company employs hotel staff, restaurant staff, administrative staff, and management personnel.

**Employee Details:**

- Hotel Staff: 70 employees
- Restaurant Staff: 50 employees

- Administrative Staff: 20 employees
- Management: 8 employees

### **Salary Breakdown:**

- Hotel Staff: TZS 600,000 per month per employee
- Restaurant Staff: TZS 700,000 per month per employee
- Administrative Staff: TZS 1,000,000 per month per employee
- Management: TZS 2,500,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

- Hotel Staff:**
  - Number of employees: 70
  - Monthly salary per employee: TZS 600,000
  - Total monthly salary:  $70 \times 600,000 = \text{TZS} 42,000,000$
- Restaurant Staff:**
  - Number of employees: 50
  - Monthly salary per employee: TZS 700,000
  - Total monthly salary:  $50 \times 700,000 = \text{TZS} 35,000,000$
- Administrative Staff:**
  - Number of employees: 20
  - Monthly salary per employee: TZS 1,000,000
  - Total monthly salary:  $20 \times 1,000,000 = \text{TZS} 20,000,000$
- Management:**
  - Number of employees: 8
  - Monthly salary per employee: TZS 2,500,000
  - Total monthly salary:  $8 \times 2,500,000 = \text{TZS} 20,000,000$

### **Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Hotel Staff: TZS 42,000,000
- Total for Restaurant Staff: TZS 35,000,000
- Total for Administrative Staff: TZS 20,000,000
- Total for Management: TZS 20,000,000
- Total Gross Emoluments:  
 $42,000,000 + 35,000,000 + 20,000,000 + 20,000,000 = \text{TZS} 117,000,000$

### **Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%

- **SDL Amount:**  $117,000,000 \times 3.5\% = 117,000,000 \times 0.035 = \text{TZS} 4,095,000$   
 $117,000,000 \times 3.5\% = 117,000,000 \times 0.035 = \text{TZS} 4,095,000$

## Summary

StayWell Ltd. needs to pay TZS 4,095,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 117,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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 Transportation and storage  
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## Scenario: Transportation and Storage Company

**Company Name:** TransLogistics Ltd.

**Sector:** Transportation and Storage (H 49–53)

**Business Operations:** TransLogistics Ltd. provides transportation and storage services. The company employs truck drivers, warehouse staff, administrative staff, and management personnel.

### Employee Details:

- Truck Drivers: 80 employees
- Warehouse Staff: 40 employees
- Administrative Staff: 15 employees
- Management: 10 employees

### Salary Breakdown:

- Truck Drivers: TZS 850,000 per month per employee
- Warehouse Staff: TZS 900,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 3,000,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

1. **Truck Drivers:**
  - Number of employees: 80
  - Monthly salary per employee: TZS 850,000
  - Total monthly salary:  $80 \times 850,000 = \text{TZS} 68,000,000$
2. **Warehouse Staff:**

- Number of employees: 40
  - Monthly salary per employee: TZS 900,000
  - Total monthly salary:  $40 \times 900,000 = \text{TZS } 36,000,000$
3. **Administrative Staff:**
- Number of employees: 15
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $15 \times 1,200,000 = \text{TZS } 18,000,000$
4. **Management:**
- Number of employees: 10
  - Monthly salary per employee: TZS 3,000,000
  - Total monthly salary:  $10 \times 3,000,000 = \text{TZS } 30,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Truck Drivers: TZS 68,000,000
- Total for Warehouse Staff: TZS 36,000,000
- Total for Administrative Staff: TZS 18,000,000
- Total for Management: TZS 30,000,000
- Total Gross Emoluments:  
 $68,000,000 + 36,000,000 + 18,000,000 + 30,000,000 = \text{TZS } 152,000,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $152,000,000 \times 3.5\% = 152,000,000 \times 0.035 = \text{TZS } 5,320,000$

### Summary

TransLogistics Ltd. needs to pay TZS 5,320,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 152,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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 Information and communication  
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### Scenario: Information and Communication Company

**Company Name:** TechCom Ltd.

**Sector:** Information and Communication (J 58–63)

**Business Operations:** TechCom Ltd. is a technology and communications company that provides IT services, telecom solutions, and software development. The company employs IT specialists, telecom engineers, administrative staff, and management personnel.

**Employee Details:**

- IT Specialists: 50 employees
- Telecom Engineers: 25 employees
- Administrative Staff: 12 employees
- Management: 8 employees

**Salary Breakdown:**

- IT Specialists: TZS 2,000,000 per month per employee
- Telecom Engineers: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 4,000,000 per month per employee

**Calculation of Skills and Development Levy (SDL)**

**Step 1: Calculate Gross Emoluments for Each Category**

- 1. IT Specialists:**
  - Number of employees: 50
  - Monthly salary per employee: TZS 2,000,000
  - Total monthly salary:  $50 \times 2,000,000 = \text{TZS } 100,000,000$
- 2. Telecom Engineers:**
  - Number of employees: 25
  - Monthly salary per employee: TZS 1,800,000
  - Total monthly salary:  $25 \times 1,800,000 = \text{TZS } 45,000,000$
- 3. Administrative Staff:**
  - Number of employees: 12
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $12 \times 1,200,000 = \text{TZS } 14,400,000$
- 4. Management:**
  - Number of employees: 8
  - Monthly salary per employee: TZS 4,000,000
  - Total monthly salary:  $8 \times 4,000,000 = \text{TZS } 32,000,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for IT Specialists: TZS 100,000,000
- Total for Telecom Engineers: TZS 45,000,000
- Total for Administrative Staff: TZS 14,400,000
- Total for Management: TZS 32,000,000

- Total Gross Emoluments:  
 $100,000,000 + 45,000,000 + 14,400,000 + 32,000,000 = \text{TZS } 191,400,000$   
 $100,000,000 + 45,000,000 + 14,400,000 + 32,000,000 = \text{TZS } 191,400,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $191,400,000 \times 3.5\% = 191,400,000 \times 0.035 = \text{TZS } 6,699,000$   
 $191,400,000 \times 3.5\% = 191,400,000 \times 0.035 = \text{TZS } 6,699,000$

### Summary

TechCom Ltd. needs to pay TZS 6,699,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 191,400,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

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### Scenario: Financial and Insurance Services Company

**Company Name:** FinSecure Ltd.

**Sector:** Financial and Insurance Activities (K 64–66)

**Business Operations:** FinSecure Ltd. provides a range of financial services including banking, investment management, and insurance. The company employs financial analysts, insurance agents, administrative staff, and management personnel.

#### Employee Details:

- Financial Analysts: 30 employees
- Insurance Agents: 20 employees
- Administrative Staff: 10 employees
- Management: 6 employees

#### Salary Breakdown:

- Financial Analysts: TZS 2,500,000 per month per employee
- Insurance Agents: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,300,000 per month per employee
- Management: TZS 5,000,000 per month per employee

### Calculation of Skills and Development Levy (SDL)



## Step 1: Calculate Gross Emoluments for Each Category

### 1. Financial Analysts:

- Number of employees: 30
- Monthly salary per employee: TZS 2,500,000
- Total monthly salary:  $30 \times 2,500,000 = \text{TZS } 75,000,000$

### 2. Insurance Agents:

- Number of employees: 20
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $20 \times 1,800,000 = \text{TZS } 36,000,000$

### 3. Administrative Staff:

- Number of employees: 10
- Monthly salary per employee: TZS 1,300,000
- Total monthly salary:  $10 \times 1,300,000 = \text{TZS } 13,000,000$

### 4. Management:

- Number of employees: 6
- Monthly salary per employee: TZS 5,000,000
- Total monthly salary:  $6 \times 5,000,000 = \text{TZS } 30,000,000$

## Step 2: Calculate Total Monthly Gross Emoluments

- Total for Financial Analysts: TZS 75,000,000
- Total for Insurance Agents: TZS 36,000,000
- Total for Administrative Staff: TZS 13,000,000
- Total for Management: TZS 30,000,000
- Total Gross Emoluments:  
 $75,000,000 + 36,000,000 + 13,000,000 + 30,000,000 = \text{TZS } 154,000,000$

## Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $154,000,000 \times 3.5\% = 154,000,000 \times 0.035 = \text{TZS } 5,390,000$

## Summary

FinSecure Ltd. needs to pay TZS 5,390,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 154,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next

## Scenario: Real Estate Company

**Company Name:** PrimeProperties Ltd.

**Sector:** Real Estate Activities (L 68)

**Business Operations:** PrimeProperties Ltd. is involved in real estate management and development, including property leasing, sales, and maintenance. The company employs real estate agents, property managers, administrative staff, and management personnel.

### Employee Details:

- Real Estate Agents: 40 employees
- Property Managers: 15 employees
- Administrative Staff: 10 employees
- Management: 5 employees

### Salary Breakdown:

- Real Estate Agents: TZS 1,500,000 per month per employee
- Property Managers: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 3,500,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

#### 1. Real Estate Agents:

- Number of employees: 40
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $40 \times 1,500,000 = \text{TZS } 60,000,000$

#### 2. Property Managers:

- Number of employees: 15
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $15 \times 1,800,000 = \text{TZS } 27,000,000$

#### 3. Administrative Staff:

- Number of employees: 10
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $10 \times 1,200,000 = \text{TZS } 12,000,000$

#### 4. Management:

- Number of employees: 5
- Monthly salary per employee: TZS 3,500,000
- Total monthly salary:  $5 \times 3,500,000 = \text{TZS } 17,500,000$

## Step 2: Calculate Total Monthly Gross Emoluments

- Total for Real Estate Agents: TZS 60,000,000
- Total for Property Managers: TZS 27,000,000
- Total for Administrative Staff: TZS 12,000,000
- Total for Management: TZS 17,500,000
- Total Gross Emoluments:  
 $60,000,000 + 27,000,000 + 12,000,000 + 17,500,000 = \text{TZS } 116,500,000$   
 $60,000,000 + 27,000,000 + 12,000,000 + 17,500,000 = \text{TZS } 116,500,000$

## Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $116,500,000 \times 3.5\% = 116,500,000 \times 0.035 = \text{TZS } 4,077,500$   
 $116,500,000 \times 3.5\% = 116,500,000 \times 0.035 = \text{TZS } 4,077,500$

## Summary

PrimeProperties Ltd. needs to pay TZS 4,077,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 116,500,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## Scenario: Professional, Scientific, and Technical Services Company

**Company Name:** ProSciTech Ltd.

**Sector:** Professional, Scientific, and Technical Activities (M 69–75)

**Business Operations:** ProSciTech Ltd. provides consulting services in various fields including engineering, legal, and scientific research. The company employs consultants, researchers, administrative staff, and management personnel.

### Employee Details:

- Consultants: 40 employees
- Researchers: 20 employees
- Administrative Staff: 15 employees
- Management: 10 employees

### Salary Breakdown:

- Consultants: TZS 3,000,000 per month per employee
- Researchers: TZS 2,500,000 per month per employee

- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 4,500,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

- Consultants:**
  - Number of employees: 40
  - Monthly salary per employee: TZS 3,000,000
  - Total monthly salary:  $40 \times 3,000,000 = \text{TZS } 120,000,000$
- Researchers:**
  - Number of employees: 20
  - Monthly salary per employee: TZS 2,500,000
  - Total monthly salary:  $20 \times 2,500,000 = \text{TZS } 50,000,000$
- Administrative Staff:**
  - Number of employees: 15
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $15 \times 1,200,000 = \text{TZS } 18,000,000$
- Management:**
  - Number of employees: 10
  - Monthly salary per employee: TZS 4,500,000
  - Total monthly salary:  $10 \times 4,500,000 = \text{TZS } 45,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Consultants: TZS 120,000,000
- Total for Researchers: TZS 50,000,000
- Total for Administrative Staff: TZS 18,000,000
- Total for Management: TZS 45,000,000
- Total Gross Emoluments:  
 $120,000,000 + 50,000,000 + 18,000,000 + 45,000,000 = \text{TZS } 233,000,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $233,000,000 \times 3.5\% = 233,000,000 \times 0.035 = \text{TZS } 8,155,000$

## Summary

ProSciTech Ltd. needs to pay TZS 8,155,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 233,000,000. This

payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## **Scenario: Administrative and Support Services Company**

**Company Name:** AdminSupport Ltd.

**Sector:** Administrative and Support Service Activities (N 77–82)

**Business Operations:** AdminSupport Ltd. provides a range of administrative and support services including office administration, human resources management, and facility management. The company employs administrative staff, HR specialists, facility managers, and management personnel.

### **Employee Details:**

- Administrative Staff: 60 employees
- HR Specialists: 25 employees
- Facility Managers: 15 employees
- Management: 8 employees

### **Salary Breakdown:**

- Administrative Staff: TZS 1,100,000 per month per employee
- HR Specialists: TZS 1,500,000 per month per employee
- Facility Managers: TZS 2,000,000 per month per employee
- Management: TZS 3,500,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

#### **1. Administrative Staff:**

- Number of employees: 60
- Monthly salary per employee: TZS 1,100,000
- Total monthly salary:  $60 \times 1,100,000 = \text{TZS } 66,000,000$

#### **2. HR Specialists:**

- Number of employees: 25
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $25 \times 1,500,000 = \text{TZS } 37,500,000$

#### **3. Facility Managers:**

- Number of employees: 15
- Monthly salary per employee: TZS 2,000,000

- Total monthly salary:  $15 \times 2,000,000 = \text{TZS} 30,000,000$   $15 \times 2,000,000 = \text{TZS} 30,000,000$

#### 4. Management:

- Number of employees: 8
- Monthly salary per employee: TZS 3,500,000
- Total monthly salary:  $8 \times 3,500,000 = \text{TZS} 28,000,000$   $8 \times 3,500,000 = \text{TZS} 28,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Administrative Staff: TZS 66,000,000
- Total for HR Specialists: TZS 37,500,000
- Total for Facility Managers: TZS 30,000,000
- Total for Management: TZS 28,000,000
- Total Gross Emoluments:  
 $66,000,000 + 37,500,000 + 30,000,000 + 28,000,000 = \text{TZS} 161,500,000$   
 $66,000,000 + 37,500,000 + 30,000,000 + 28,000,000 = \text{TZS} 161,500,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $161,500,000 \times 3.5\% = 161,500,000 \times 0.035 = \text{TZS} 5,647,500$   
 $161,500,000 \times 3.5\% = 161,500,000 \times 0.035 = \text{TZS} 5,647,500$

### Summary

AdminSupport Ltd. needs to pay TZS 5,647,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 161,500,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

### Scenario: Public Administration and Defence Company

**Company Name:** PubDef Ltd.

**Sector:** Public Administration and Defence (O 84)

**Business Operations:** PubDef Ltd. provides support services to government agencies and defense organizations, including administrative support, logistics, and security services. The company employs administrative staff, logistics personnel, security officers, and management personnel.

**Employee Details:**

- Administrative Staff: 40 employees
- Logistics Personnel: 30 employees
- Security Officers: 20 employees
- Management: 10 employees

### **Salary Breakdown:**

- Administrative Staff: TZS 1,300,000 per month per employee
- Logistics Personnel: TZS 1,600,000 per month per employee
- Security Officers: TZS 1,800,000 per month per employee
- Management: TZS 4,000,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

- 1. Administrative Staff:**
  - Number of employees: 40
  - Monthly salary per employee: TZS 1,300,000
  - Total monthly salary:  $40 \times 1,300,000 = \text{TZS } 52,000,000$
- 2. Logistics Personnel:**
  - Number of employees: 30
  - Monthly salary per employee: TZS 1,600,000
  - Total monthly salary:  $30 \times 1,600,000 = \text{TZS } 48,000,000$
- 3. Security Officers:**
  - Number of employees: 20
  - Monthly salary per employee: TZS 1,800,000
  - Total monthly salary:  $20 \times 1,800,000 = \text{TZS } 36,000,000$
- 4. Management:**
  - Number of employees: 10
  - Monthly salary per employee: TZS 4,000,000
  - Total monthly salary:  $10 \times 4,000,000 = \text{TZS } 40,000,000$

### **Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Administrative Staff: TZS 52,000,000
- Total for Logistics Personnel: TZS 48,000,000
- Total for Security Officers: TZS 36,000,000
- Total for Management: TZS 40,000,000
- Total Gross Emoluments:  
 $52,000,000 + 48,000,000 + 36,000,000 + 40,000,000 = \text{TZS } 176,000,000$

### **Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $176,000,000 \times 3.5\% = 176,000,000 \times 0.035 = \text{TZS} 6,160,000$   
 $176,000,000 \times 3.5\% = 176,000,000 \times 0.035 = \text{TZS} 6,160,000$

## Summary

PubDef Ltd. needs to pay TZS 6,160,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 176,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## Scenario: Education Services Company

**Company Name:** EduCare Ltd.

**Sector:** Education (P 85)

**Business Operations:** EduCare Ltd. operates educational institutions including schools and training centers. The company employs teachers, administrative staff, support staff, and management personnel.

### Employee Details:

- Teachers: 70 employees
- Administrative Staff: 25 employees
- Support Staff: 15 employees
- Management: 7 employees

### Salary Breakdown:

- Teachers: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Support Staff: TZS 1,000,000 per month per employee
- Management: TZS 3,500,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

#### 1. Teachers:

- Number of employees: 70
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $70 \times 1,800,000 = \text{TZS} 126,000,000$   
 $70 \times 1,800,000 = \text{TZS} 126,000,000$



**2. Administrative Staff:**

- Number of employees: 25
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $25 \times 1,200,000 = \text{TZS } 30,000,000$

**3. Support Staff:**

- Number of employees: 15
- Monthly salary per employee: TZS 1,000,000
- Total monthly salary:  $15 \times 1,000,000 = \text{TZS } 15,000,000$

**4. Management:**

- Number of employees: 7
- Monthly salary per employee: TZS 3,500,000
- Total monthly salary:  $7 \times 3,500,000 = \text{TZS } 24,500,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Teachers: TZS 126,000,000
- Total for Administrative Staff: TZS 30,000,000
- Total for Support Staff: TZS 15,000,000
- Total for Management: TZS 24,500,000
- Total Gross Emoluments:  
 $126,000,000 + 30,000,000 + 15,000,000 + 24,500,000 = \text{TZS } 195,500,000$

**Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $195,500,000 \times 3.5\% = 195,500,000 \times 0.035 = \text{TZS } 6,842,500$

**Summary**

EduCare Ltd. needs to pay TZS 6,842,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 195,500,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

**Scenario: Human Health and Social Work Activities Company**

**Company Name:** HealthCare Ltd.

**Sector:** Human Health and Social Work Activities (Q 86–88)

**Business Operations:** HealthCare Ltd. provides medical and social services, including hospital care, outpatient services, and social work support. The company employs doctors, nurses, social workers, administrative staff, and management personnel.

**Employee Details:**

- Doctors: 50 employees
- Nurses: 80 employees
- Social Workers: 20 employees
- Administrative Staff: 25 employees
- Management: 10 employees

**Salary Breakdown:**

- Doctors: TZS 4,000,000 per month per employee
- Nurses: TZS 2,500,000 per month per employee
- Social Workers: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 5,000,000 per month per employee

**Calculation of Skills and Development Levy (SDL)**

**Step 1: Calculate Gross Emoluments for Each Category**

**1. Doctors:**

- Number of employees: 50
- Monthly salary per employee: TZS 4,000,000
- Total monthly salary:  $50 \times 4,000,000 = \text{TZS} 200,000,000$

**2. Nurses:**

- Number of employees: 80
- Monthly salary per employee: TZS 2,500,000
- Total monthly salary:  $80 \times 2,500,000 = \text{TZS} 200,000,000$

**3. Social Workers:**

- Number of employees: 20
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $20 \times 1,800,000 = \text{TZS} 36,000,000$

**4. Administrative Staff:**

- Number of employees: 25
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $25 \times 1,200,000 = \text{TZS} 30,000,000$

**5. Management:**

- Number of employees: 10
- Monthly salary per employee: TZS 5,000,000
- Total monthly salary:  $10 \times 5,000,000 = \text{TZS} 50,000,000$

## Step 2: Calculate Total Monthly Gross Emoluments

- Total for Doctors: TZS 200,000,000
- Total for Nurses: TZS 200,000,000
- Total for Social Workers: TZS 36,000,000
- Total for Administrative Staff: TZS 30,000,000
- Total for Management: TZS 50,000,000
- Total Gross Emoluments:  
 $200,000,000 + 200,000,000 + 36,000,000 + 30,000,000 + 50,000,000 = \text{TZS } 516,000,000$   
 $200,000,000 + 200,000,000 + 36,000,000 + 30,000,000 + 50,000,000 = \text{TZS } 516,000,000$

## Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $516,000,000 \times 3.5\% = 516,000,000 \times 0.035 = \text{TZS } 18,060,000$   
 $516,000,000 \times 3.5\% = 516,000,000 \times 0.035 = \text{TZS } 18,060,000$

## Summary

HealthCare Ltd. needs to pay TZS 18,060,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 516,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## Scenario: Arts, Entertainment, and Recreation Company

**Company Name:** ArtRec Ltd.

**Sector:** Arts, Entertainment, and Recreation (R 90–93)

**Business Operations:** ArtRec Ltd. operates various arts and entertainment venues, including theaters, art galleries, and recreational facilities. The company employs artists, performers, venue staff, and management personnel.

### Employee Details:

- Artists: 25 employees
- Performers: 30 employees
- Venue Staff: 40 employees
- Management: 8 employees

### Salary Breakdown:

- Artists: TZS 1,800,000 per month per employee
- Performers: TZS 1,500,000 per month per employee
- Venue Staff: TZS 1,200,000 per month per employee
- Management: TZS 3,000,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

#### 1. Artists:

- Number of employees: 25
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $25 \times 1,800,000 = \text{TZS} 45,000,000$

#### 2. Performers:

- Number of employees: 30
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $30 \times 1,500,000 = \text{TZS} 45,000,000$

#### 3. Venue Staff:

- Number of employees: 40
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $40 \times 1,200,000 = \text{TZS} 48,000,000$

#### 4. Management:

- Number of employees: 8
- Monthly salary per employee: TZS 3,000,000
- Total monthly salary:  $8 \times 3,000,000 = \text{TZS} 24,000,000$

### Step 2: Calculate Total Monthly Gross Emoluments

- Total for Artists: TZS 45,000,000
- Total for Performers: TZS 45,000,000
- Total for Venue Staff: TZS 48,000,000
- Total for Management: TZS 24,000,000
- Total Gross Emoluments:  
 $45,000,000 + 45,000,000 + 48,000,000 + 24,000,000 = \text{TZS} 162,000,000$

### Step 3: Calculate Skills and Development Levy (SDL)

- SDL Rate: 3.5%
- SDL Amount:  $162,000,000 \times 3.5\% = 162,000,000 \times 0.035 = \text{TZS} 5,670,000$

## Summary

ArtRec Ltd. needs to pay TZS 5,670,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 162,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## Scenario: Other Service Activities Company

**Company Name:** ServicePlus Ltd.

**Sector:** Other Service Activities (S 94–96)

**Business Operations:** ServicePlus Ltd. provides a range of miscellaneous services including personal services, repair services, and other specialized services. The company employs service technicians, personal service workers, repair staff, and management personnel.

### Employee Details:

- Service Technicians: 30 employees
- Personal Service Workers: 25 employees
- Repair Staff: 20 employees
- Management: 10 employees

### Salary Breakdown:

- Service Technicians: TZS 1,500,000 per month per employee
- Personal Service Workers: TZS 1,200,000 per month per employee
- Repair Staff: TZS 1,000,000 per month per employee
- Management: TZS 3,200,000 per month per employee

## Calculation of Skills and Development Levy (SDL)

### Step 1: Calculate Gross Emoluments for Each Category

- 1. Service Technicians:**
  - Number of employees: 30
  - Monthly salary per employee: TZS 1,500,000
  - Total monthly salary:  $30 \times 1,500,000 = \text{TZS } 45,000,000$
- 2. Personal Service Workers:**
  - Number of employees: 25
  - Monthly salary per employee: TZS 1,200,000
  - Total monthly salary:  $25 \times 1,200,000 = \text{TZS } 30,000,000$
- 3. Repair Staff:**
  - Number of employees: 20
  - Monthly salary per employee: TZS 1,000,000

- Total monthly salary:  $20 \times 1,000,000 = \text{TZS} 20,000,000$

**4. Management:**

- Number of employees: 10
- Monthly salary per employee: TZS 3,200,000
- Total monthly salary:  $10 \times 3,200,000 = \text{TZS} 32,000,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Service Technicians: TZS 45,000,000
- Total for Personal Service Workers: TZS 30,000,000
- Total for Repair Staff: TZS 20,000,000
- Total for Management: TZS 32,000,000
- Total Gross Emoluments:  
 $45,000,000 + 30,000,000 + 20,000,000 + 32,000,000 = \text{TZS} 127,000,000$   
 $45,000,000 + 30,000,000 + 20,000,000 + 32,000,000 = \text{TZS} 127,000,000$

**Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $127,000,000 \times 3.5\% = 127,000,000 \times 0.035 = \text{TZS} 4,445,000$

**Summary**

ServicePlus Ltd. needs to pay TZS 4,445,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 127,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

**Scenario: Activities of Households as Employers**

**Company Name:** HomeAssist Ltd.

**Sector:** Activities of Households as Employers (T 97–98)

**Business Operations:** HomeAssist Ltd. provides services to households including domestic help, gardening, and personal assistance. The company employs domestic workers, gardeners, and personal assistants.

**Employee Details:**

- Domestic Workers: 50 employees

- Gardeners: 20 employees
- Personal Assistants: 15 employees

### **Salary Breakdown:**

- Domestic Workers: TZS 1,000,000 per month per employee
- Gardeners: TZS 1,200,000 per month per employee
- Personal Assistants: TZS 1,500,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

#### **1. Domestic Workers:**

- Number of employees: 50
- Monthly salary per employee: TZS 1,000,000
- Total monthly salary:  $50 \times 1,000,000 = \text{TZS } 50,000,000$

#### **2. Gardeners:**

- Number of employees: 20
- Monthly salary per employee: TZS 1,200,000
- Total monthly salary:  $20 \times 1,200,000 = \text{TZS } 24,000,000$

#### **3. Personal Assistants:**

- Number of employees: 15
- Monthly salary per employee: TZS 1,500,000
- Total monthly salary:  $15 \times 1,500,000 = \text{TZS } 22,500,000$

### **Step 2: Calculate Total Monthly Gross Emoluments**

- Total for Domestic Workers: TZS 50,000,000
- Total for Gardeners: TZS 24,000,000
- Total for Personal Assistants: TZS 22,500,000
- Total Gross Emoluments:  
 $50,000,000 + 24,000,000 + 22,500,000 = \text{TZS } 96,500,000$

### **Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $96,500,000 \times 3.5\% = 96,500,000 \times 0.035 = \text{TZS } 3,377,500$

## **Summary**

HomeAssist Ltd. needs to pay TZS 3,377,500 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 96,500,000. This

payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.

4o mini  
next  
ChatGPT

## **Scenario: Activities of Extraterritorial Organizations and Bodies**

**Company Name:** GlobalAid Ltd.

**Sector:** Activities of Extraterritorial Organizations and Bodies (U 99)

**Business Operations:** GlobalAid Ltd. operates as an international non-governmental organization (NGO) providing humanitarian aid and development support in various countries. The company employs international staff, project coordinators, administrative staff, and management personnel.

### **Employee Details:**

- International Staff: 40 employees
- Project Coordinators: 20 employees
- Administrative Staff: 15 employees
- Management: 7 employees

### **Salary Breakdown:**

- International Staff: TZS 2,500,000 per month per employee
- Project Coordinators: TZS 1,800,000 per month per employee
- Administrative Staff: TZS 1,200,000 per month per employee
- Management: TZS 4,000,000 per month per employee

## **Calculation of Skills and Development Levy (SDL)**

### **Step 1: Calculate Gross Emoluments for Each Category**

#### **1. International Staff:**

- Number of employees: 40
- Monthly salary per employee: TZS 2,500,000
- Total monthly salary:  $40 \times 2,500,000 = \text{TZS } 100,000,000$

#### **2. Project Coordinators:**

- Number of employees: 20
- Monthly salary per employee: TZS 1,800,000
- Total monthly salary:  $20 \times 1,800,000 = \text{TZS } 36,000,000$

#### **3. Administrative Staff:**

- Number of employees: 15
- Monthly salary per employee: TZS 1,200,000



- Total monthly salary:  $15 \times 1,200,000 = \text{TZS} 18,000,000$   $15 \times 1,200,000 = \text{TZS} 18,000,000$

**4. Management:**

- Number of employees: 7
- Monthly salary per employee: TZS 4,000,000
- Total monthly salary:  $7 \times 4,000,000 = \text{TZS} 28,000,000$   $7 \times 4,000,000 = \text{TZS} 28,000,000$

**Step 2: Calculate Total Monthly Gross Emoluments**

- Total for International Staff: TZS 100,000,000
- Total for Project Coordinators: TZS 36,000,000
- Total for Administrative Staff: TZS 18,000,000
- Total for Management: TZS 28,000,000
- Total Gross Emoluments:  
 $100,000,000 + 36,000,000 + 18,000,000 + 28,000,000 = \text{TZS} 182,000,000$   
 $100,000,000 + 36,000,000 + 18,000,000 + 28,000,000 = \text{TZS} 182,000,000$

**Step 3: Calculate Skills and Development Levy (SDL)**

- SDL Rate: 3.5%
- SDL Amount:  $182,000,000 \times 3.5\% = 182,000,000 \times 0.035 = \text{TZS} 6,370,000$   
 $182,000,000 \times 3.5\% = 182,000,000 \times 0.035 = \text{TZS} 6,370,000$

**Summary**

GlobalAid Ltd. needs to pay TZS 6,370,000 as Skills and Development Levy (SDL) for the month, calculated at the rate of 3.5% of the total gross emoluments of TZS 182,000,000. This payment is due to the Tanzania Revenue Authority (TRA) by the 7th day of the following month.