

Expanded list of taxes, levies, customs, duties, and other charges applicable in Tanzania, along with the formulas and calculations for determining each:

National Taxes

1. Income Tax

○ Individual Income Tax:

- Progressive rates applied to different income brackets.
- Formula: $\text{Tax} = \text{Sum of taxes for each bracket}$
- Example: For an annual income of TZS 5,000,000:

$$\begin{aligned} &\text{First TZS } 2,040,000: 0\% \times 2,040,000 = 0 \\ &\text{Next TZS } 2,280,000 (4,320,000 - 2,040,000): 9\% \times 2,280,000 = 205,200 \\ &\text{Next TZS } 680,000 (5,000,000 - 4,320,000): 20\% \times 680,000 = 136,000 \\ &\text{Total Tax} = 0 + 205,200 + 136,000 = 341,200 \text{ TZS} \end{aligned}$$

○ Corporate Income Tax:

- Formula: $\text{Tax} = \text{Taxable Income} \times 30\%$
- Example: For a taxable income of TZS 100,000,000:

$$\text{Tax} = 100,000,000 \times 0.30 = 30,000,000 \text{ TZS}$$

2. Value Added Tax (VAT)

- Standard rate: 18%
- Formula: $\text{VAT} = \text{Price} \times 0.18$
- Example: For a product priced at TZS 100,000:

$$\text{VAT} = 100,000 \times 0.18 = 18,000 \text{ TZS}$$

3. Excise Duty

- Varies by product (e.g., beer, cigarettes, petroleum products).
- Formula: $\text{Excise Duty} = \text{Quantity} \times \text{Rate}$
- Example: For 500ml beer with a rate of TZS 765 per litre:

$$\text{Excise Duty} = 0.5 \times 765 = 382.5 \text{ TZS}$$

4. Import Duty

- Varies by product category (0% to 25%).
- Formula: $\text{Import Duty} = \text{CIF Value} \times \text{Rate}$

- Example: For goods valued at TZS 1,000,000 with a duty rate of 10%:
 $\text{Import Duty} = 1,000,000 \times 0.10 = 100,000 \text{ TZS}$
 $\text{Import Duty} = 1,000,000 \times 0.10 = 100,000 \text{ TZS}$

5. Export Duty

- Varies by product.
- Formula: $\text{Export Duty} = \text{FOB Value} \times \text{Rate}$
- Example: For raw hides and skins valued at TZS 1,000,000 with a duty rate of 80%:
 $\text{Export Duty} = 1,000,000 \times 0.80 = 800,000 \text{ TZS}$

6. Stamp Duty

- Fixed or ad valorem.
- Formula: $\text{Stamp Duty} = \text{Document Value} \times \text{Rate}$
- Example: For a share transfer agreement valued at TZS 1,000,000 with a rate of 1%:
 $\text{Stamp Duty} = 1,000,000 \times 0.01 = 10,000 \text{ TZS}$

7. Withholding Tax

- Varies by income type.
- Formula: $\text{Withholding Tax} = \text{Income} \times \text{Rate}$
- Example: For dividends of TZS 1,000,000 with a rate of 10%:
 $\text{Withholding Tax} = 1,000,000 \times 0.10 = 100,000 \text{ TZS}$

8. Skills and Development Levy (SDL)

- Rate: 4.5%
- Formula: $\text{SDL} = \text{Gross Salaries} \times 0.045$
- Example: For a monthly payroll of TZS 10,000,000:
 $\text{SDL} = 10,000,000 \times 0.045 = 450,000 \text{ TZS}$

9. Pay As You Earn (PAYE)

- Progressive rates applied to salaries.
- Formula: $\text{Tax} = \text{Sum of taxes for each bracket}$
- Example: For a monthly salary of TZS 1,000,000:

$$\begin{aligned} &\text{First TZS } 170,000: 0\% \times 170,000 = 0 \\ &\text{Next TZS } 130,000 (300,000 - 170,000): 9\% \times 130,000 = 11,700 \\ &\text{Next TZS } 120,000 (420,000 - 300,000): 20\% \times 120,000 = 24,000 \\ &\text{Next TZS } 580,000 (1,000,000 - 420,000): 30\% \times 580,000 = 174,000 \\ &\text{Total Tax} = 0 + 11,700 + 24,000 + 174,000 = 209,700 \text{ TZS} \end{aligned}$$

First TZS 170,000: $0\% \times 170,000 = 0$ Next TZS 130,000 $(300,000 - 170,000): 9\% \times 130,000 = 11,700$ Next TZS 120,000 $(420,000 - 300,000): 20\% \times 120,000 = 24,000$ Next TZS 580,000 $(1,000,000 - 420,000): 30\% \times 580,000 = 174,000$ Total Tax = $0 + 11,700 + 24,000 + 174,000 = 209,700$ TZS

Local Government Taxes and Levies

10. Property Tax

- Formula: $\text{Property Tax} = \text{Property Value} \times \text{Rate}$ $\text{Property Tax} = \text{Property Value} \times \text{Rate}$
- Example: For a property valued at TZS 50,000,000 with a rate of 0.15%:
 $\text{Property Tax} = 50,000,000 \times 0.0015 = 75,000$ TZS
 $50,000,000 \times 0.0015 = 75,000$ TZS

11. Service Levy

- Formula: $\text{Service Levy} = \text{Turnover} \times 0.003$ $\text{Service Levy} = \text{Turnover} \times 0.003$
- Example: For a turnover of TZS 100,000,000:
 $\text{Service Levy} = 100,000,000 \times 0.003 = 300,000$ TZS
 $100,000,000 \times 0.003 = 300,000$ TZS

12. City Service Levy

- Varies by municipality; often similar to the service levy formula.

13. Market Fees

- Typically fixed daily rates.
- Example: TZS 2,000 per day.

14. Billboards and Advertisements Fees

- Varies by municipality.
- Example: TZS 50,000 per month for a standard billboard.

15. Hotel Levy

- Formula: $\text{Hotel Levy} = \text{Service Charge} \times 0.20$ $\text{Hotel Levy} = \text{Service Charge} \times 0.20$
- Example: For accommodation services charged at TZS 500,000:
 $\text{Hotel Levy} = 500,000 \times 0.20 = 100,000$ TZS
 $500,000 \times 0.20 = 100,000$ TZS

Other Taxes and Levies

16. Customs Processing Fee

- Formula: $\text{Customs Processing Fee} = \text{CIF Value} \times 0.012$ $\text{Customs Processing Fee} = \text{CIF Value} \times 0.012$
- Example: For goods with a CIF value of TZS 500,000:
 $\text{Customs Processing Fee} = 500,000 \times 0.012 = 6,000$ TZS
 $500,000 \times 0.012 = 6,000$ TZS

17. Motor Vehicle Tax

- Varies by vehicle type and engine capacity.
- Example: TZS 200,000 for a car with 2000cc.

18. Road Toll

- Typically fixed per trip.
- Example: TZS 5,000 per trip.

19. Environmental Levy

- Varies by activity.

Sector-Specific Levies

20. Tourism Development Levy

- Formula: $\text{Tourism Development Levy} = \text{Revenue} \times 0.02$
 $\text{Tourism Development Levy} = \text{Revenue} \times 0.02$
- Example: For tourism services generating TZS 1,000,000:
 $\text{Tourism Development Levy} = 1,000,000 \times 0.02 = 20,000 \text{ TZS}$
 $\text{Tourism Development Levy} = 1,000,000 \times 0.02 = 20,000 \text{ TZS}$

21. Fisheries Development Levy

- Varies by activity.

22. Mining Royalty

- Formula: $\text{Mining Royalty} = \text{Value of Minerals} \times \text{Rate}$
 $\text{Mining Royalty} = \text{Value of Minerals} \times \text{Rate}$
- Example: For gold valued at TZS 10,000,000 with a rate of 4%:
 $\text{Mining Royalty} = 10,000,000 \times 0.04 = 400,000 \text{ TZS}$
 $\text{Mining Royalty} = 10,000,000 \times 0.04 = 400,000 \text{ TZS}$

23. Forestry Levy

- Varies by activity.

24. Land Rent

- Varies by location and land use.

25. Airport Service Charge

- Fixed amounts for domestic and international flights.
- Example: TZS 10,000 for domestic flights.

Social Security Contributions

26. National Social Security Fund (NSSF)

- Formula: $\text{NSSF Contribution} = \text{Gross Salary} \times 0.10$
 $\text{NSSF Contribution} = \text{Gross Salary} \times 0.10$
- Example: For a gross salary of TZS 1,000,000:
 $\text{NSSF Contribution} = 1,000,000 \times 0.10 = 100,000 \text{ TZS}$
 $\text{NSSF Contribution} = 1,000,000 \times 0.10 = 100,000 \text{ TZS}$

27. Parastatal Pensions Fund (PPF)

- Similar to NSSF.

Regulatory Fees

28. Telecommunications Levy

- Varies by service.

29. Water Usage Fees

- Varies by usage.
- 30. Electricity Levy**
- Formula: $\text{Electricity Levy} = \text{Electricity Bill} \times 0.02$
 - Example: For an electricity bill of TZS 50,000:
 $\text{Electricity Levy} = 50,000 \times 0.02 = 1,000 \text{ TZS}$

Industry-Specific Taxes and Levies

- 31. Gaming Tax**
- Formula: $\text{Gaming Tax} = \text{Gross Revenue} \times 0.06$
 - Example: For gaming revenue of TZS 1,000,000:
 $\text{Gaming Tax} = 1,000,000 \times 0.06 = 60,000 \text{ TZS}$
- 32. Insurance Premium Levy**
- Formula: $\text{Insurance Premium Levy} = \text{Premium} \times 0.003$
 - Example: For an insurance premium of TZS 100,000:
 $\text{Insurance Premium Levy} = 100,000 \times 0.003 = 300 \text{ TZS}$
- 33. Health Service Levy**
- Varies.
- 34. Education Fund Levy**
- Formula: $\text{Education Fund Levy} = \text{Taxable Income} \times 0.02$
 - Example: For a taxable income of TZS 5,000,000:
 $\text{Education Fund Levy} = 5,000,000 \times 0.02 = 100,000 \text{ TZS}$
- 35. Infrastructure Development Levy**
- Varies by project.
- 36. Export Levy on Raw Hides and Skins**
- Formula: $\text{Export Levy} = \text{Value} \times 0.80$
 - Example: For goods valued at TZS 1,000,000:
 $\text{Export Levy} = 1,000,000 \times 0.80 = 800,000 \text{ TZS}$
- 37. Livestock Market Fees**
- Varies.
- 38. Solid Waste Management Fee**
- Varies by municipality.
- 39. Licensing Fees**
- Varies by business and profession.
- 40. Inspection Fees**
- Varies by goods and services.

41. Fire Safety Levy

- Varies.

42. Weights and Measures Fees

- Varies.

43. Pharmaceutical Levy

- Varies.

44. Public Health Levy

- Varies.

45. Agricultural Produce Cess

- Formula: $\text{Agricultural Produce Cess} = \text{Farm Gate Price} \times 0.05$
 $\text{Agricultural Produce Cess} = \text{Farm Gate Price} \times 0.05$
- Example: For produce sold at TZS 1,000,000:
 $\text{Agricultural Produce Cess} = 1,000,000 \times 0.05 = 50,000 \text{ TZS}$
 $\text{Agricultural Produce Cess} = 1,000,000 \times 0.05 = 50,000 \text{ TZS}$

46. Cultural Heritage Levy

- Varies.

Contributions and Charges

47. Workers Compensation Fund (WCF)

- Formula: $\text{WCF Contribution} = \text{Gross Monthly Earnings} \times 0.01$
 $\text{WCF Contribution} = \text{Gross Monthly Earnings} \times 0.01$
- Example: For gross monthly earnings of TZS 1,000,000:
 $\text{WCF Contribution} = 1,000,000 \times 0.01 = 10,000 \text{ TZS}$
 $\text{WCF Contribution} = 1,000,000 \times 0.01 = 10,000 \text{ TZS}$

48. Tourism Promotion Fee

- Varies.

49. Research and Development Levy

- Varies.

50. Solid Waste Collection Levy

- Varies by municipality.

This comprehensive list includes the formulas and calculations needed to determine the amounts due for each tax, levy, duty, and charge in Tanzania.