

Taxes on Administrative and Support Service sector

Creating a list of 30 taxes, levies, duties, and customs that apply to the Administrative and Support Service sector under the Tanzanian Tax Law Regime involves referencing specific provisions in Tanzanian tax laws and regulations. Here's a structured list based on typical taxes applicable to these activities:

1. Value Added Tax (VAT)

- **Description:** Tax on the value added at each stage of production and distribution.
- **Law:** Value Added Tax Act, 2014.
- **Rate:** 18%.
- **Example:** If a service costs TZS 1,000,000, the VAT would be TZS 180,000 ($1,000,000 \times 0.18$).

2. Corporate Income Tax

- **Description:** Tax on the income of corporate entities.
- **Law:** Income Tax Act, 2004.
- **Rate:** 30%.
- **Example:** If a company has a taxable income of TZS 10,000,000, the tax would be TZS 3,000,000 ($10,000,000 \times 0.30$).

3. Pay As You Earn (PAYE)

- **Description:** Tax on employees' earnings deducted at source.
- **Law:** Income Tax Act, 2004.
- **Rate:** Progressive rates from 0% to 30%.
- **Example:** For TZS 1,000,000, the tax might range based on the brackets applied.

4. Skills and Development Levy (SDL)

- **Description:** Levy on the gross emoluments of employees.
- **Law:** Vocational Education and Training Act, 1994.
- **Rate:** 4%.
- **Example:** For TZS 1,000,000 in gross salaries, the SDL would be TZS 40,000 ($1,000,000 \times 0.04$).

5. Social Security Contributions

- **Description:** Contributions to the National Social Security Fund (NSSF).
- **Law:** NSSF Act, 1997.
- **Rate:** 10% (employer), 10% (employee).
- **Example:** For TZS 1,000,000 salary, the contribution would be TZS 100,000 from the employer and TZS 100,000 from the employee.

6. Withholding Tax on Services

- **Description:** Tax withheld on payments for services.

- **Law:** Income Tax Act, 2004.
- **Rate:** 5% (resident), 15% (non-resident).
- **Example:** If a service fee is TZS 500,000, the withholding tax for residents would be TZS 25,000 ($500,000 \times 0.05$).

7. Excise Duty

- **Description:** Tax on specific goods and services.
- **Law:** Excise (Management and Tariff) Act, 1952.
- **Rate:** Varies (e.g., 17% for certain services).
- **Example:** For services worth TZS 1,000,000, the duty would be TZS 170,000 ($1,000,000 \times 0.17$).

8. Import Duty

- **Description:** Tax on goods imported into Tanzania.
- **Law:** East African Community Customs Management Act, 2004.
- **Rate:** Varies (typically 0% to 25%).
- **Example:** For goods worth TZS 1,000,000, if the rate is 25%, the duty would be TZS 250,000.

9. Stamp Duty

- **Description:** Tax on legal documents.
- **Law:** Stamp Duty Act, 1972.
- **Rate:** Varies.
- **Example:** For a contract worth TZS 1,000,000, if the rate is 1%, the duty would be TZS 10,000.

10. Customs Processing Fee

- **Description:** Fee for processing customs declarations.
- **Law:** East African Community Customs Management Act, 2004.
- **Rate:** Varies.
- **Example:** A fixed fee per declaration processed.

11. Business License Fee

- **Description:** Fee for business operation licenses.
- **Law:** Business Licensing Act, 1972.
- **Rate:** Varies.
- **Example:** Annual fee based on the type of business and location.

12. Environmental Levy

- **Description:** Levy on activities affecting the environment.
- **Law:** Environmental Management Act, 2004.
- **Rate:** Varies.
- **Example:** Certain industrial activities might be charged a fixed rate per year.

13. Tourism Development Levy

- **Description:** Levy on tourism-related businesses.
- **Law:** Tourism Act, 2008.
- **Rate:** 2% of turnover.
- **Example:** For TZS 1,000,000 in turnover, the levy would be TZS 20,000.

14. Motor Vehicle Tax

- **Description:** Annual tax on motor vehicles.
- **Law:** Motor Vehicles (Tax Registration and Transfer) Act, 1972.
- **Rate:** Varies by vehicle type.
- **Example:** A personal car might incur TZS 200,000 annually.

15. Fuel Levy

- **Description:** Levy on petroleum products.
- **Law:** Excise (Management and Tariff) Act, 1952.
- **Rate:** Fixed amount per liter.
- **Example:** If the levy is TZS 100 per liter and 100 liters are purchased, the total levy would be TZS 10,000.

16. Road Toll

- **Description:** Toll charges on using specific roads.
- **Law:** Roads and Fuel Tolls Act, 1985.
- **Rate:** Varies.
- **Example:** Toll charge of TZS 1,000 per passage on a toll road.

17. Export Duty

- **Description:** Tax on goods exported from Tanzania.
- **Law:** East African Community Customs Management Act, 2004.
- **Rate:** Varies by product.
- **Example:** For goods worth TZS 1,000,000, the duty might be TZS 100,000 if the rate is 10%.

18. Property Tax

- **Description:** Tax on ownership of property.
- **Law:** Local Government Finance Act, 1982.
- **Rate:** Varies.
- **Example:** A property valued at TZS 10,000,000 might incur TZS 100,000 annually.

19. Export Processing Zones (EPZ) Levy

- **Description:** Levy for companies operating in EPZs.
- **Law:** Export Processing Zones Act, 2002.
- **Rate:** Varies.

- **Example:** A percentage of export value or a fixed annual fee.

20. Film License Fee

- **Description:** Fee for producing and distributing films.
- **Law:** The Film and Stage Plays Act, 1976.
- **Rate:** Varies.
- **Example:** Fixed amount per production or distribution license.

21. Work Permit Fee

- **Description:** Fee for work permits for expatriates.
- **Law:** Immigration Act, 1995.
- **Rate:** Varies.
- **Example:** A Class B work permit might cost TZS 2,000,000 annually.

22. Digital Services Tax

- **Description:** Tax on digital services provided by non-resident companies.
- **Law:** Finance Act.
- **Rate:** Varies.
- **Example:** Percentage of revenue generated from digital services in Tanzania.

23. Broadcasting License Fee

- **Description:** Fee for broadcasting services.
- **Law:** Tanzania Communications Regulatory Authority Act, 2003.
- **Rate:** Varies.
- **Example:** Annual license fee depending on the broadcast area and coverage.

24. Frequency Spectrum Fee

- **Description:** Fee for using the radio frequency spectrum.
- **Law:** Tanzania Communications Regulatory Authority Act, 2003.
- **Rate:** Varies.
- **Example:** Annual fee based on the bandwidth and frequency range.

25. Training Levy

- **Description:** Levy for employee training.
- **Law:** Vocational Education and Training Act, 1994.
- **Rate:** 2% of payroll.
- **Example:** For TZS 1,000,000 payroll, the levy would be TZS 20,000.

26. Research and Development Levy

- **Description:** Levy on companies for R&D funding.
- **Law:** Research and Development Policy.
- **Rate:** Varies.

- **Example:** A percentage of revenue allocated to R&D activities.

27. Security and Facilities Levy

- **Description:** Levy on companies providing security and facilities services.
- **Law:** Local Government Finance Act, 1982.
- **Rate:** Varies.
- **Example:** Based on gross revenue or number of employees.

28. Economic Service Charge

- **Description:** Charge on certain economic activities.
- **Law:** Economic Service Charge Act.
- **Rate:** Varies.
- **Example:** Calculated based on a formula provided in the Act.

29. Entertainment Tax

- **Description:** Tax on entertainment services.
- **Law:** Finance Act.
- **Rate:** Varies.
- **Example:** Applied to ticket sales for events or performances.

30. Health Levy

- **Description:** Levy to fund healthcare services.
- **Law:** Health Services Act.
- **Rate:** Varies.
- **Example:** Based on turnover or specific health-related activities.

These taxes and levies are subject to change and interpretation, and it's advisable to consult the latest legislation or a tax professional for precise and up-to-date information applicable to specific activities within the Administrative and Support Service sector in Tanzania.