

Calculations for Stamp Duty

Scenario: Agritech Solutions Ltd.

Company Overview: Agritech Solutions Ltd. is a company operating in the Agriculture, Forestry, and Fishing sector (A 01–03). It specializes in providing advanced agricultural technology and machinery to local farmers.

Transaction Details: Agritech Solutions Ltd. has recently acquired a piece of land for expanding its operations. The land, located in the outskirts of Dar es Salaam, will be used to build a new manufacturing facility for its agricultural machinery. The purchase price of the land is TZS 150,000,000.

Additionally, Agritech Solutions Ltd. is transferring shares worth TZS 10,000,000 to a new investor. The share transfer agreement specifies the consideration amount as TZS 10,000,000.

Stamp Duty Calculation:

1. Property Conveyance (Land Purchase):

- **Consideration/Value:** TZS 150,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS } 150,000,000 \times 1\% = \text{TZS } 1,500,000$$
$$\text{Stamp Duty} = \text{TZS } 150,000,000 \times 1\% = \text{TZS } 1,500,000$$

Stamp Duty for Land Purchase: TZS 1,500,000

2. Share Transfer:

- **Consideration/Value:** TZS 10,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS } 10,000,000 \times 1\% = \text{TZS } 100,000$$
$$\text{Stamp Duty} = \text{TZS } 10,000,000 \times 1\% = \text{TZS } 100,000$$

Stamp Duty for Share Transfer: TZS 100,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Land Purchase} + \text{Stamp Duty for Share Transfer}$$

$$\text{Total Stamp Duty} = \text{TZS } 1,500,000 + \text{TZS } 100,000 = \text{TZS } 1,600,000$$

Summary: Agritech Solutions Ltd. will need to pay a total of TZS 1,600,000 in stamp duty for the acquisition of land and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, in line with Tanzanian tax laws.

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Scenario: Tanzanian Mining Co. Ltd.

Company Overview: Tanzanian Mining Co. Ltd. operates in the Mining and Quarrying sector (B 05–09). The company is involved in extracting minerals from a newly acquired mining site located in the Mbeya region.

Transaction Details: Tanzanian Mining Co. Ltd. has purchased a mining concession area for TZS 500,000,000. The purchase involves a conveyance of the mining rights. Additionally, the company is transferring debentures worth TZS 20,000,000 to secure additional funding.

Stamp Duty Calculation:

1. **Property Conveyance (Mining Concession):**
 - **Consideration/Value:** TZS 500,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$

$$\text{Stamp Duty} = \text{TZS } 500,000,000 \times 1\% = \text{TZS } 5,000,000$$

Stamp Duty for Mining Concession: TZS 5,000,000

2. **Debenture Transfer:**
 - **Consideration/Value:** TZS 20,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$

$\text{Rate} \} \text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}20,000,000 \times 1\% = \text{TZS}200,000$

Stamp Duty for Debenture Transfer: TZS 200,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Mining Concession} + \text{Stamp Duty for Debenture Transfer}$

$\text{Total Stamp Duty} = \text{TZS}5,000,000 + \text{TZS}200,000 = \text{TZS}5,200,000$

Summary: Tanzanian Mining Co. Ltd. will need to pay a total of TZS 5,200,000 in stamp duty for the purchase of the mining concession and the transfer of debentures. This amount is calculated as 1% of the consideration for both the property and debenture transactions, in accordance with Tanzanian tax laws.

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Scenario: Coastal Manufacturing Ltd.

Company Overview: Coastal Manufacturing Ltd. operates in the Manufacturing sector (C 10–33). The company is involved in producing consumer goods and recently expanded its operations.

Transaction Details: Coastal Manufacturing Ltd. has acquired a new manufacturing plant located in Mtwara for TZS 300,000,000. Additionally, the company is transferring shares worth TZS 15,000,000 to a new investor to raise capital.

Stamp Duty Calculation:

1. **Property Conveyance (Manufacturing Plant):**
 - **Consideration/Value:** TZS 300,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}300,000,000 \times 1\% = \text{TZS}3,000,000$

Stamp Duty for Manufacturing Plant: TZS 3,000,000

2. Share Transfer:

- **Consideration/Value:** TZS 15,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS } 15,000,000 \times 1\% = \text{TZS } 150,000$$

Stamp Duty for Share Transfer: TZS 150,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Manufacturing Plant} + \text{Stamp Duty for Share Transfer}$$
$$\text{Total Stamp Duty} = \text{TZS } 3,000,000 + \text{TZS } 150,000 = \text{TZS } 3,150,000$$

Summary: Coastal Manufacturing Ltd. will need to pay a total of TZS 3,150,000 in stamp duty for the acquisition of the manufacturing plant and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, according to Tanzanian tax laws.

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Scenario: East Coast Energy Ltd.

Company Overview: East Coast Energy Ltd. operates in the Electricity, Gas, Steam, and Air Conditioning Supply sector (D 35). The company is focused on providing reliable power supply solutions in the coastal regions of Tanzania.

Transaction Details: East Coast Energy Ltd. has recently secured a lease for a power generation facility in Tanga for a total lease amount of TZS 200,000,000 over a 10-year period. Additionally, the company has issued debentures worth TZS 25,000,000 to raise funds for expanding its operations.

Stamp Duty Calculation:

1. Lease Agreement (Power Generation Facility):

- **Total Rent Over Lease Term:** TZS 200,000,000

- **Applicable Stamp Duty Rate: 1%**

Calculation:

Stamp Duty=Total Rent×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}200,000,000 \times 1\% = \text{TZS}2,000,000$
 $\text{Stamp Duty} = \text{TZS}200,000,000 \times 1\% = \text{TZS}2,000,000$

Stamp Duty for Lease Agreement: TZS 2,000,000

2. Debenture Issue:

- **Consideration/Value: TZS 25,000,000**
- **Applicable Stamp Duty Rate: 1%**

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}25,000,000 \times 1\% = \text{TZS}250,000$
 $\text{Stamp Duty} = \text{TZS}25,000,000 \times 1\% = \text{TZS}250,000$

Stamp Duty for Debenture Issue: TZS 250,000

Total Stamp Duty Payable:

Total Stamp Duty=Stamp Duty for Lease Agreement+Stamp Duty for Debenture Issue
 $\text{Total Stamp Duty} = \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Debenture Issue}$
 $\text{Total Stamp Duty} = \text{TZS}2,000,000 + \text{TZS}250,000 = \text{TZS}2,250,000$
 $\text{Total Stamp Duty} = \text{TZS}2,000,000 + \text{TZS}250,000 = \text{TZS}2,250,000$

Summary: East Coast Energy Ltd. will need to pay a total of TZS 2,250,000 in stamp duty for the lease of the power generation facility and the issuance of debentures. This amount is calculated as 1% of the total lease rent and the debenture value, in accordance with Tanzanian tax laws.

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Scenario: Waterworks Tanzania Ltd.

Company Overview: Waterworks Tanzania Ltd. operates in the Water Supply, Sewerage, Waste Management, and Remediation Activities sector (E 36–39). The company focuses on providing clean water and waste management services in urban and rural areas.

Transaction Details: Waterworks Tanzania Ltd. has acquired a new waste management facility in Arusha for TZS 100,000,000. The acquisition includes the conveyance of property rights. Additionally, the company is transferring shares worth TZS 8,000,000 to a strategic partner.

Stamp Duty Calculation:

1. Property Conveyance (Waste Management Facility):

- **Consideration/Value:** TZS 100,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty = Consideration × Stamp Duty Rate
 $\text{Stamp Duty} = \text{TZS } 100,000,000 \times 1\% = \text{TZS } 1,000,000$

Stamp Duty for Waste Management Facility: TZS 1,000,000

2. Share Transfer:

- **Consideration/Value:** TZS 8,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty = Consideration × Stamp Duty Rate
 $\text{Stamp Duty} = \text{TZS } 8,000,000 \times 1\% = \text{TZS } 80,000$

Stamp Duty for Share Transfer: TZS 80,000

Total Stamp Duty Payable:

Total Stamp Duty = Stamp Duty for Waste Management Facility + Stamp Duty for Share Transfer
 $\text{Total Stamp Duty} = \text{TZS } 1,000,000 + \text{TZS } 80,000 = \text{TZS } 1,080,000$

Summary: Waterworks Tanzania Ltd. will need to pay a total of TZS 1,080,000 in stamp duty for the acquisition of the waste management facility and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, in line with Tanzanian tax laws.

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Scenario: Urban Builders Ltd.

Company Overview: Urban Builders Ltd. operates in the Construction sector (F 41–43). The company specializes in residential and commercial building projects in major Tanzanian cities.

Transaction Details: Urban Builders Ltd. has acquired a new construction site in Dodoma for TZS 250,000,000. This involves the conveyance of property rights. Additionally, the company is entering into a lease agreement for office space for a period of 5 years, with a total lease amount of TZS 50,000,000. The company is also transferring debentures worth TZS 30,000,000 to secure financing for its new projects.

Stamp Duty Calculation:

1. **Property Conveyance (Construction Site):**
 - **Consideration/Value:** TZS 250,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}250,000,000 \times 1\% = \text{TZS}2,500,000$$
$$\text{Stamp Duty} = \text{TZS}250,000,000 \times 1\% = \text{TZS}2,500,000$$

Stamp Duty for Construction Site: TZS 2,500,000

2. **Lease Agreement (Office Space):**
 - **Total Rent Over Lease Term:** TZS 50,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}50,000,000 \times 1\% = \text{TZS}500,000$$
$$\text{Stamp Duty} = \text{TZS}50,000,000 \times 1\% = \text{TZS}500,000$$

Stamp Duty for Lease Agreement: TZS 500,000

3. **Debenture Transfer:**
 - **Consideration/Value:** TZS 30,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
Stamp Duty=TZS30,000,000×1%=TZS300,000
 $\text{Stamp Duty} = \text{TZS } 30,000,000 \times 1\% = \text{TZS } 300,000$

Stamp Duty for Debenture Transfer: TZS 300,000

Total Stamp Duty Payable:

Total Stamp Duty=Stamp Duty for Construction Site+Stamp Duty for Lease Agreement+Stamp Duty for Debenture Transfer
 $\text{Total Stamp Duty} = \text{Stamp Duty for Construction Site} + \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Debenture Transfer}$
Total Stamp Duty=TZS2,500,000+TZS500,000+TZS300,000=TZS3,300,000
 $\text{Total Stamp Duty} = \text{TZS } 2,500,000 + \text{TZS } 500,000 + \text{TZS } 300,000 = \text{TZS } 3,300,000$

Summary: Urban Builders Ltd. will need to pay a total of TZS 3,300,000 in stamp duty for the acquisition of the construction site, the lease of office space, and the transfer of debentures. This amount is calculated as 1% of the consideration for the property, lease, and debenture transactions, following Tanzanian tax laws.

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Scenario: Retail Solutions Ltd.

Company Overview: Retail Solutions Ltd. operates in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles sector (G 45–47). The company specializes in the sale of consumer electronics and also manages a network of service centers.

Transaction Details: Retail Solutions Ltd. has purchased a retail store location in Mwanza for TZS 80,000,000. The purchase involves the conveyance of property rights. Additionally, the company is transferring shares worth TZS 12,000,000 to a new investor.

Stamp Duty Calculation:

1. **Property Conveyance (Retail Store Location):**
 - **Consideration/Value:** TZS 80,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{ Stamp Duty} =
\text{Consideration} \times \text{Stamp Duty
Rate}Stamp Duty=Consideration×Stamp Duty Rate
Stamp Duty=TZS80,000,000×1%=TZS800,000\text{ Stamp Duty} = TZS 80,000,000
\times 1\% = TZS 800,000Stamp Duty=TZS80,000,000×1%=TZS800,000

Stamp Duty for Retail Store Location: TZS 800,000

2. Share Transfer:

- **Consideration/Value:** TZS 12,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{ Stamp Duty} =
\text{Consideration} \times \text{Stamp Duty
Rate}Stamp Duty=Consideration×Stamp Duty Rate
Stamp Duty=TZS12,000,000×1%=TZS120,000\text{ Stamp Duty} = TZS 12,000,000
\times 1\% = TZS 120,000Stamp Duty=TZS12,000,000×1%=TZS120,000

Stamp Duty for Share Transfer: TZS 120,000

Total Stamp Duty Payable:

Total Stamp Duty=Stamp Duty for Retail Store Location+Stamp Duty for Share Transfer\text
{ Total Stamp Duty} = \text{Stamp Duty for Retail Store Location} + \text{Stamp Duty for
Share
Transfer}Total Stamp Duty=Stamp Duty for Retail Store Location+Stamp Duty for Share Tra
nsfer Total Stamp Duty=TZS800,000+TZS120,000=TZS920,000\text{ Total Stamp Duty} =
TZS 800,000 + TZS 120,000 = TZS
920,000Total Stamp Duty=TZS800,000+TZS120,000=TZS920,000

Summary: Retail Solutions Ltd. will need to pay a total of TZS 920,000 in stamp duty for the acquisition of the retail store location and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, in accordance with Tanzanian tax laws.

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Scenario: AirLink Logistics Ltd.

Company Overview: AirLink Logistics Ltd. operates in the Transportation and Storage sector (H 49–53). The company provides cargo transportation and warehousing services across Tanzania.

Transaction Details: AirLink Logistics Ltd. has leased a new warehousing facility in Kigoma for TZS 120,000,000 over a 10-year period. Additionally, the company has issued debentures worth TZS 40,000,000 to fund fleet expansion.

Stamp Duty Calculation:

1. Lease Agreement (Warehousing Facility):

- **Total Rent Over Lease Term:** TZS 120,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 120,000,000 \times 1\% = \text{TZS } 1,200,000$

Stamp Duty for Lease Agreement: TZS 1,200,000

2. Debenture Issue:

- **Consideration/Value:** TZS 40,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 40,000,000 \times 1\% = \text{TZS } 400,000$

Stamp Duty for Debenture Issue: TZS 400,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Debenture Issue}$
 $\text{Total Stamp Duty} = \text{TZS } 1,200,000 + \text{TZS } 400,000 = \text{TZS } 1,600,000$

Summary: AirLink Logistics Ltd. will need to pay a total of TZS 1,600,000 in stamp duty for the lease of the warehousing facility and the issuance of debentures. This amount is calculated as 1% of the total lease rent and the debenture value, according to Tanzanian tax laws.

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Scenario: Grandview Hotels Ltd.

Company Overview: Grandview Hotels Ltd. operates in the Accommodation and Food Service Activities sector (I 55–56). The company manages a chain of luxury hotels and restaurants across major cities in Tanzania.

Transaction Details: Grandview Hotels Ltd. has purchased a new hotel property in Zanzibar for TZS 500,000,000. The acquisition involves the conveyance of property rights. Additionally, the company is transferring shares worth TZS 25,000,000 to a new investor.

Stamp Duty Calculation:

1. **Property Conveyance (Hotel Property):**
 - **Consideration/Value:** TZS 500,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}500,000,000 \times 1\% = \text{TZS}5,000,000$$
$$\text{Stamp Duty} = \text{TZS}500,000,000 \times 1\% = \text{TZS}5,000,000$$

Stamp Duty for Hotel Property: TZS 5,000,000

2. **Share Transfer:**
 - **Consideration/Value:** TZS 25,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}25,000,000 \times 1\% = \text{TZS}250,000$$
$$\text{Stamp Duty} = \text{TZS}25,000,000 \times 1\% = \text{TZS}250,000$$

Stamp Duty for Share Transfer: TZS 250,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Hotel Property} + \text{Stamp Duty for Share Transfer}$$
$$\text{Total Stamp Duty} = \text{TZS}5,000,000 + \text{TZS}250,000 = \text{TZS}5,250,000$$
$$\text{Total Stamp Duty} = \text{TZS}5,000,000 + \text{TZS}250,000 = \text{TZS}5,250,000$$

Summary: Grandview Hotels Ltd. will need to pay a total of TZS 5,250,000 in stamp duty for the acquisition of the hotel property and the transfer of shares. This amount is calculated

as 1% of the consideration for both the property and share transactions, in accordance with Tanzanian tax laws.

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Scenario: Digital Media Ltd.

Company Overview: Digital Media Ltd. operates in the Information and Communication sector (J 58–63). The company provides digital marketing services, content creation, and IT consulting.

Transaction Details: Digital Media Ltd. has leased new office space in the central business district of Dar es Salaam for TZS 60,000,000 over a 7-year period. Additionally, the company has issued debentures worth TZS 18,000,000 to support its expansion into new markets.

Stamp Duty Calculation:

1. Lease Agreement (Office Space):

- **Total Rent Over Lease Term:** TZS 60,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}60,000,000 \times 1\% = \text{TZS}600,000$$

Stamp Duty for Lease Agreement: TZS 600,000

2. Debenture Issue:

- **Consideration/Value:** TZS 18,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}18,000,000 \times 1\% = \text{TZS}180,000$$

Stamp Duty for Debenture Issue: TZS 180,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Debenture Issue}$$

Debenture

Issue} Total Stamp Duty=Stamp Duty for Lease Agreement+Stamp Duty for Debenture Issue
Total Stamp Duty=TZS600,000+TZS180,000=TZS780,000\text{Total Stamp Duty} = TZS
600,000 + TZS 180,000 = TZS
780,000Total Stamp Duty=TZS600,000+TZS180,000=TZS780,000

Summary: Digital Media Ltd. will need to pay a total of TZS 780,000 in stamp duty for the lease of office space and the issuance of debentures. This amount is calculated as 1% of the total lease rent and debenture value, in accordance with Tanzanian tax laws.

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Scenario: Legal & Advisory Services Ltd.

Company Overview: Legal & Advisory Services Ltd. operates in the Professional, Scientific, and Technical Activities sector (M 69–75). The company provides legal consulting, corporate advisory, and research services.

Transaction Details: Legal & Advisory Services Ltd. has acquired a new office building in Nairobi for TZS 400,000,000. The acquisition involves the conveyance of property rights. Additionally, the company is transferring shares worth TZS 35,000,000 to a new business partner.

Stamp Duty Calculation:

1. Property Conveyance (Office Building):

- **Consideration/Value:** TZS 400,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{Stamp Duty} =
\text{Consideration} \times \text{Stamp Duty
Rate}Stamp Duty=Consideration×Stamp Duty Rate
Stamp Duty=TZS400,000,000×1%=TZS4,000,000\text{Stamp Duty} = TZS
400,000,000 \times 1\% = TZS
4,000,000Stamp Duty=TZS400,000,000×1%=TZS4,000,000

Stamp Duty for Office Building: TZS 4,000,000

2. Share Transfer:

- **Consideration/Value:** TZS 35,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{Stamp Duty} =
\text{Consideration} \times \text{Stamp Duty

$\text{Rate} \} \text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}35,000,000 \times 1\% = \text{TZS}350,000$ \text{Stamp Duty} = TZS 35,000,000
 $\times 1\% = \text{TZS } 350,000$ \text{Stamp Duty} = TZS35,000,000 \times 1\% = TZS350,000

Stamp Duty for Share Transfer: TZS 350,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Office Building} + \text{Stamp Duty for Share Transfer}$ \text{Total Stamp Duty} = \text{Stamp Duty for Office Building} + \text{Stamp Duty for Share Transfer}
 $\text{Total Stamp Duty} = \text{TZS}4,000,000 + \text{TZS}350,000 = \text{TZS}4,350,000$ \text{Total Stamp Duty} = TZS 4,000,000 + TZS 350,000 = TZS 4,350,000
 $\text{Total Stamp Duty} = \text{TZS}4,000,000 + \text{TZS}350,000 = \text{TZS}4,350,000$

Summary: Legal & Advisory Services Ltd. will need to pay a total of TZS 4,350,000 in stamp duty for the acquisition of the office building and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, according to Tanzanian tax laws.

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 Financial and insurance activities
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Scenario: SecureInvest Ltd.

Company Overview: SecureInvest Ltd. operates in the Financial and Insurance Activities sector (K 64–66). The company offers a range of financial services, including investment management, insurance, and financial consulting.

Transaction Details: SecureInvest Ltd. has acquired a new investment office in Arusha for TZS 300,000,000. This involves the conveyance of property rights. Additionally, the company is issuing debentures worth TZS 50,000,000 to raise capital for expanding its investment portfolio.

Stamp Duty Calculation:

1. **Property Conveyance (Investment Office):**
 - **Consideration/Value:** TZS 300,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$ \text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}
 $\text{Stamp Duty} = \text{TZS}300,000,000 \times 1\% = \text{TZS}3,000,000$ \text{Stamp Duty} = TZS 300,000,000 \times 1\% = TZS 3,000,000
 $\text{Stamp Duty} = \text{TZS}300,000,000 \times 1\% = \text{TZS}3,000,000$

Stamp Duty for Investment Office: TZS 3,000,000

2. Debenture Issue:

- **Consideration/Value:** TZS 50,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}50,000,000 \times 1\% = \text{TZS}500,000$$

Stamp Duty for Debenture Issue: TZS 500,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Investment Office} + \text{Stamp Duty for Debenture Issue}$$
$$\text{Total Stamp Duty} = \text{TZS}3,000,000 + \text{TZS}500,000 = \text{TZS}3,500,000$$

Summary: SecureInvest Ltd. will need to pay a total of TZS 3,500,000 in stamp duty for the acquisition of the investment office and the issuance of debentures. This amount is calculated as 1% of the consideration for both the property and debenture transactions, following Tanzanian tax laws.

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Real estate activities
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Scenario: Prime Properties Ltd.

Company Overview: Prime Properties Ltd. operates in the Real Estate Activities sector (L68). The company is involved in buying, selling, and managing real estate properties, including commercial and residential buildings.

Transaction Details: Prime Properties Ltd. has purchased a commercial property in Dar es Salaam for TZS 600,000,000. The purchase involves the conveyance of property rights. Additionally, the company is transferring shares worth TZS 40,000,000 to a new investor to raise capital for future projects.

Stamp Duty Calculation:

- Property Conveyance (Commercial Property):**
 - **Consideration/Value:** TZS 600,000,000

- **Applicable Stamp Duty Rate: 1%**

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}600,000,000 \times 1\% = \text{TZS}6,000,000$
 $\text{Stamp Duty} = \text{TZS}600,000,000 \times 1\% = \text{TZS}6,000,000$

Stamp Duty for Commercial Property: TZS 6,000,000

2. Share Transfer:

- **Consideration/Value: TZS 40,000,000**
- **Applicable Stamp Duty Rate: 1%**

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}40,000,000 \times 1\% = \text{TZS}400,000$
 $\text{Stamp Duty} = \text{TZS}40,000,000 \times 1\% = \text{TZS}400,000$

Stamp Duty for Share Transfer: TZS 400,000

Total Stamp Duty Payable:

Total Stamp Duty=Stamp Duty for Commercial Property+Stamp Duty for Share Transfer
 $\text{Total Stamp Duty} = \text{Stamp Duty for Commercial Property} + \text{Stamp Duty for Share Transfer}$
 $\text{Total Stamp Duty} = \text{TZS}6,000,000 + \text{TZS}400,000 = \text{TZS}6,400,000$
 $\text{Total Stamp Duty} = \text{TZS}6,000,000 + \text{TZS}400,000 = \text{TZS}6,400,000$

Summary: Prime Properties Ltd. will need to pay a total of TZS 6,400,000 in stamp duty for the acquisition of the commercial property and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, in accordance with Tanzanian tax laws.

4o mini
 Administrative and support service activities
 ChatGPT

Scenario: AdminPro Solutions Ltd.

Company Overview: AdminPro Solutions Ltd. operates in the Administrative and Support Service Activities sector (N 77–82). The company provides a range of administrative services, including office support, human resources management, and business consulting.

Transaction Details: AdminPro Solutions Ltd. has acquired a new office building in Mbeya for TZS 150,000,000. The acquisition involves the conveyance of property rights. Additionally, the company has leased office space for 3 years at a total rent of TZS 20,000,000. Furthermore, AdminPro Solutions Ltd. has issued debentures worth TZS 10,000,000 to fund its expansion.

Stamp Duty Calculation:

1. Property Conveyance (Office Building):

- **Consideration/Value:** TZS 150,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{ Stamp Duty } =
\text{ Consideration } \times \text{ Stamp Duty
Rate } Stamp Duty=Consideration×Stamp Duty Rate
Stamp Duty=TZS150,000,000×1%=TZS1,500,000\text{ Stamp Duty } = TZS
150,000,000 \times 1\% = TZS
1,500,000Stamp Duty=TZS150,000,000×1%=TZS1,500,000

Stamp Duty for Office Building: TZS 1,500,000

2. Lease Agreement (Office Space):

- **Total Rent Over Lease Term:** TZS 20,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Total Rent×Stamp Duty Rate\text{ Stamp Duty } = \text{ Total Rent }
\times \text{ Stamp Duty Rate } Stamp Duty=Total Rent×Stamp Duty Rate
Stamp Duty=TZS20,000,000×1%=TZS200,000\text{ Stamp Duty } = TZS 20,000,000
\times 1\% = TZS 200,000Stamp Duty=TZS20,000,000×1%=TZS200,000

Stamp Duty for Lease Agreement: TZS 200,000

3. Debenture Issue:

- **Consideration/Value:** TZS 10,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate\text{ Stamp Duty } =
\text{ Consideration } \times \text{ Stamp Duty
Rate } Stamp Duty=Consideration×Stamp Duty Rate

Stamp Duty = TZS 10,000,000 × 1% = TZS 100,000
 $\text{Stamp Duty} = \text{TZS } 10,000,000 \times 1\% = \text{TZS } 100,000$

Stamp Duty for Debenture Issue: TZS 100,000

Total Stamp Duty Payable:

Total Stamp Duty = Stamp Duty for Office Building + Stamp Duty for Lease Agreement + Stamp Duty for Debenture Issue
 $\text{Total Stamp Duty} = \text{Stamp Duty for Office Building} + \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Debenture Issue}$

Total Stamp Duty = TZS 1,500,000 + TZS 200,000 + TZS 100,000 = TZS 1,800,000
 $\text{Total Stamp Duty} = \text{TZS } 1,500,000 + \text{TZS } 200,000 + \text{TZS } 100,000 = \text{TZS } 1,800,000$

Summary: AdminPro Solutions Ltd. will need to pay a total of TZS 1,800,000 in stamp duty for the acquisition of the office building, the lease of office space, and the issuance of debentures. This amount is calculated as 1% of the consideration for each transaction, following Tanzanian tax laws.

4o mini
 next
 ChatGPT

Scenario: EduTech Innovations Ltd.

Company Overview: EduTech Innovations Ltd. operates in the Education sector (P 85). The company provides educational technology solutions, including e-learning platforms and digital classroom tools.

Transaction Details: EduTech Innovations Ltd. has leased a new office space in Tanga for TZS 25,000,000 over a 5-year period. Additionally, the company is transferring shares worth TZS 15,000,000 to a new investor to raise funds for product development.

Stamp Duty Calculation:

1. **Lease Agreement (Office Space):**
 - **Total Rent Over Lease Term:** TZS 25,000,000
 - **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty = Total Rent × Stamp Duty Rate
 $\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$
 Stamp Duty = TZS 25,000,000 × 1% = TZS 250,000
 $\text{Stamp Duty} = \text{TZS } 25,000,000 \times 1\% = \text{TZS } 250,000$

Stamp Duty for Lease Agreement: TZS 250,000

2. Share Transfer:

- **Consideration/Value:** TZS 15,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 15,000,000 \times 1\% = \text{TZS } 150,000$

Stamp Duty for Share Transfer: TZS 150,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Share Transfer}$
 $\text{Total Stamp Duty} = \text{TZS } 250,000 + \text{TZS } 150,000 = \text{TZS } 400,000$

Summary: EduTech Innovations Ltd. will need to pay a total of TZS 400,000 in stamp duty for the lease of office space and the transfer of shares. This amount is calculated as 1% of the total lease rent and share consideration, in accordance with Tanzanian tax laws.

4o mini
O
ChatGPT

Scenario: City Government Authority

Organization Overview: City Government Authority operates in the Public Administration and Defence; Compulsory Social Security sector (O 84). The authority is responsible for managing public services and implementing local government policies.

Transaction Details: City Government Authority has acquired a new administrative building for TZS 1,200,000,000. The acquisition involves the conveyance of property rights. Additionally, the authority is issuing bonds worth TZS 100,000,000 to finance a new infrastructure project.

Stamp Duty Calculation:

1. Property Conveyance (Administrative Building):

- **Consideration/Value:** TZS 1,200,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 1,200,000,000 \times 1\% = \text{TZS } 12,000,000$

Stamp Duty for Administrative Building: TZS 12,000,000

2. Bond Issue:

- **Consideration/Value:** TZS 100,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 100,000,000 \times 1\% = \text{TZS } 1,000,000$

Stamp Duty for Bond Issue: TZS 1,000,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Administrative Building} + \text{Stamp Duty for Bond Issue}$
 $\text{Total Stamp Duty} = \text{TZS } 12,000,000 + \text{TZS } 1,000,000 = \text{TZS } 13,000,000$

Summary: City Government Authority will need to pay a total of TZS 13,000,000 in stamp duty for the acquisition of the administrative building and the issuance of bonds. This amount is calculated as 1% of the consideration for both the property and bond transactions, in accordance with Tanzanian tax laws.

4o mini
Q
ChatGPT

Scenario: HealthCare Tanzania Ltd.

Company Overview: HealthCare Tanzania Ltd. operates in the Human Health and Social Work Activities sector (Q 86–88). The company runs several hospitals and clinics providing a range of medical services and social care.

Transaction Details: HealthCare Tanzania Ltd. has purchased a new hospital facility in Dodoma for TZS 800,000,000. The purchase involves the conveyance of property rights. Additionally, the company is issuing debentures worth TZS 30,000,000 to finance the expansion of its medical services.

Stamp Duty Calculation:

1. Property Conveyance (Hospital Facility):

- **Consideration/Value:** TZS 800,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty = Consideration × Stamp Duty Rate
 $\text{Stamp Duty} = \text{TZS}800,000,000 \times 1\% = \text{TZS}8,000,000$
 $\text{Stamp Duty} = \text{TZS}800,000,000 \times 1\% = \text{TZS}8,000,000$

Stamp Duty for Hospital Facility: TZS 8,000,000

2. Debenture Issue:

- **Consideration/Value:** TZS 30,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty = Consideration × Stamp Duty Rate
 $\text{Stamp Duty} = \text{TZS}30,000,000 \times 1\% = \text{TZS}300,000$
 $\text{Stamp Duty} = \text{TZS}30,000,000 \times 1\% = \text{TZS}300,000$

Stamp Duty for Debenture Issue: TZS 300,000

Total Stamp Duty Payable:

Total Stamp Duty = Stamp Duty for Hospital Facility + Stamp Duty for Debenture Issue
 $\text{Total Stamp Duty} = \text{TZS}8,000,000 + \text{TZS}300,000 = \text{TZS}8,300,000$
 $\text{Total Stamp Duty} = \text{TZS}8,000,000 + \text{TZS}300,000 = \text{TZS}8,300,000$

Summary: HealthCare Tanzania Ltd. will need to pay a total of TZS 8,300,000 in stamp duty for the acquisition of the hospital facility and the issuance of debentures. This amount is calculated as 1% of the consideration for both the property and debenture transactions, following Tanzanian tax laws.

Scenario: Entertainment Tanzania Ltd.

Company Overview: Entertainment Tanzania Ltd. operates in the Arts, Entertainment, and Recreation sector (R 90–93). The company manages theaters, cinemas, and recreational facilities across Tanzania.

Transaction Details: Entertainment Tanzania Ltd. has acquired a new theater building in Mwanza for TZS 350,000,000. The acquisition involves the conveyance of property rights. Additionally, the company is transferring shares worth TZS 20,000,000 to a new partner to support its expansion into new entertainment ventures.

Stamp Duty Calculation:

- Property Conveyance (Theater Building):**
 - Consideration/Value:** TZS 350,000,000
 - Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}350,000,000 \times 1\% = \text{TZS}3,500,000$$
$$\text{Stamp Duty} = \text{TZS}350,000,000 \times 1\% = \text{TZS}3,500,000$$

Stamp Duty for Theater Building: TZS 3,500,000

- Share Transfer:**
 - Consideration/Value:** TZS 20,000,000
 - Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS}20,000,000 \times 1\% = \text{TZS}200,000$$
$$\text{Stamp Duty} = \text{TZS}20,000,000 \times 1\% = \text{TZS}200,000$$

Stamp Duty for Share Transfer: TZS 200,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Theater Building} + \text{Stamp Duty for Share Transfer}$$
$$\text{Total Stamp Duty} = \text{TZS}3,500,000 + \text{TZS}200,000 = \text{TZS}3,700,000$$

Transfer} Total Stamp Duty=Stamp Duty for Theater Building+Stamp Duty for Share Transfer
 Total Stamp Duty=TZS3,500,000+TZS200,000=TZS3,700,000
 $\text{Total Stamp Duty} = \text{TZS } 3,500,000 + \text{TZS } 200,000 = \text{TZS } 3,700,000$
 Total Stamp Duty=TZS3,500,000+TZS200,000=TZS3,700,000

Summary: Entertainment Tanzania Ltd. will need to pay a total of TZS 3,700,000 in stamp duty for the acquisition of the theater building and the transfer of shares. This amount is calculated as 1% of the consideration for both the property and share transactions, in accordance with Tanzanian tax laws.

4o mini
 S
 ChatGPT

Scenario: Community Services Ltd.

Company Overview: Community Services Ltd. operates in the Other Service Activities sector (S 94–96). The company provides a variety of community support services, including charity events, social work, and local community development projects.

Transaction Details: Community Services Ltd. has leased a new office space for organizing community events and managing operations, with a total rent of TZS 15,000,000 over a 4-year period. Additionally, the company is transferring shares worth TZS 8,000,000 to a new donor to support its ongoing projects.

Stamp Duty Calculation:

1. Lease Agreement (Office Space):

- **Total Rent Over Lease Term:** TZS 15,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Total Rent×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS } 15,000,000 \times 1\% = \text{TZS } 150,000$
 $\text{Stamp Duty} = \text{TZS } 15,000,000 \times 1\% = \text{TZS } 150,000$

Stamp Duty for Lease Agreement: TZS 150,000

2. Share Transfer:

- **Consideration/Value:** TZS 8,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

Stamp Duty=Consideration×Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$

Stamp Duty = TZS 8,000,000 × 1% = TZS 80,000
 $\text{Stamp Duty} = \text{TZS } 8,000,000 \times 1\% = \text{TZS } 80,000$

Stamp Duty for Share Transfer: TZS 80,000

Total Stamp Duty Payable:

Total Stamp Duty = Stamp Duty for Lease Agreement + Stamp Duty for Share Transfer
 $\text{Total Stamp Duty} = \text{Stamp Duty for Lease Agreement} + \text{Stamp Duty for Share Transfer}$
 Total Stamp Duty = TZS 150,000 + TZS 80,000 = TZS 230,000
 $\text{Total Stamp Duty} = \text{TZS } 150,000 + \text{TZS } 80,000 = \text{TZS } 230,000$

Summary: Community Services Ltd. will need to pay a total of TZS 230,000 in stamp duty for the lease of office space and the transfer of shares. This amount is calculated as 1% of the total lease rent and share consideration, in accordance with Tanzanian tax laws.

4o mini
 T
 ChatGPT

Scenario: Family Ventures Ltd.

Company Overview: Family Ventures Ltd. operates in the Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use sector (T 97–98). The company provides various services to private households, including domestic help and personal care services.

Transaction Details: Family Ventures Ltd. has purchased equipment for household use, costing TZS 12,000,000. The purchase involves the conveyance of ownership rights. Additionally, the company is leasing a property for office space used in managing household services for TZS 8,000,000 over a 2-year period.

Stamp Duty Calculation:

1. Equipment Purchase:

- **Consideration/Value:** TZS 12,000,000
- **Applicable Stamp Duty Rate:** 1% (assuming the same rate as for conveyance of property)

Calculation:

Stamp Duty = Consideration × Stamp Duty Rate
 $\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 Stamp Duty = TZS 12,000,000 × 1% = TZS 120,000
 $\text{Stamp Duty} = \text{TZS } 12,000,000 \times 1\% = \text{TZS } 120,000$

Stamp Duty for Equipment Purchase: TZS 120,000

2. Lease Agreement (Office Space):

- **Total Rent Over Lease Term:** TZS 8,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$$\text{Stamp Duty} = \text{Total Rent} \times \text{Stamp Duty Rate}$$
$$\text{Stamp Duty} = \text{TZS} 8,000,000 \times 1\% = \text{TZS} 80,000$$

Stamp Duty for Lease Agreement: TZS 80,000

Total Stamp Duty Payable:

$$\text{Total Stamp Duty} = \text{Stamp Duty for Equipment Purchase} + \text{Stamp Duty for Lease Agreement}$$
$$\text{Total Stamp Duty} = \text{TZS} 120,000 + \text{TZS} 80,000 = \text{TZS} 200,000$$

Summary: Family Ventures Ltd. will need to pay a total of TZS 200,000 in stamp duty for the purchase of equipment and the lease of office space. This amount is calculated as 1% of the total equipment purchase value and lease rent, following Tanzanian tax laws.

4o mini
U
ChatGPT

Scenario: Global Aid Organization

Organization Overview: Global Aid Organization operates in the Activities of Extraterritorial Organizations and Bodies sector (U 99). The organization provides international aid and development services in various countries.

Transaction Details: Global Aid Organization has acquired a new regional office building in Dar es Salaam for TZS 900,000,000. The acquisition involves the conveyance of property rights. Additionally, the organization is issuing bonds worth TZS 60,000,000 to fund its upcoming development projects.

Stamp Duty Calculation:

1. Property Conveyance (Regional Office Building):

- **Consideration/Value:** TZS 900,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}900,000,000 \times 1\% = \text{TZS}9,000,000$

Stamp Duty for Regional Office Building: TZS 9,000,000

2. Bond Issue:

- **Consideration/Value:** TZS 60,000,000
- **Applicable Stamp Duty Rate:** 1%

Calculation:

$\text{Stamp Duty} = \text{Consideration} \times \text{Stamp Duty Rate}$
 $\text{Stamp Duty} = \text{TZS}60,000,000 \times 1\% = \text{TZS}600,000$

Stamp Duty for Bond Issue: TZS 600,000

Total Stamp Duty Payable:

$\text{Total Stamp Duty} = \text{Stamp Duty for Regional Office Building} + \text{Stamp Duty for Bond Issue}$
 $\text{Total Stamp Duty} = \text{TZS}9,000,000 + \text{TZS}600,000 = \text{TZS}9,600,000$

Summary: Global Aid Organization will need to pay a total of TZS 9,600,000 in stamp duty for the acquisition of the regional office building and the issuance of bonds. This amount is calculated as 1% of the consideration for both the property and bond transactions, in accordance with Tanzanian tax laws.