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## **Tanzania**

### *Local stock exchange*

#### *Dar es Salaam Stock Exchange*

*<http://www.dse.co.tz/>*

### **Rules for listed filings**

#### **IFRS required or permitted for listed companies?**

Required for consolidated and standalone/separate financial statements

#### **Version of IFRS**

IFRS as published by the IASB

#### **Are subsidiaries of foreign companies or foreign companies listed on local exchanges subject to different rules?**

No

### **Rules for statutory filings**

#### **Is IFRS or IFRS for SMEs required, permitted or prohibited for statutory filings?**

IFRS or IFRS for SMEs is required for consolidated and standalone/separate financial statements. IFRS for SMEs is permitted for some companies that meet all the following criteria: a) not publicly accountable or representing public interest, b) less than 100 employees, and c) with capital investment in non-current assets not exceeding Tshs 800 million (equivalent to US\$ 533k).

#### **Version of IFRS**

IFRS or IFRS for SMEs as published by the IASB

#### **In addition to local GAAP statutory financial statements, are there any other regulatory financial statement requirements that permit or require the use of IFRS?**

No

### **IFRS conversion plans**

#### **Plans for converging**

Not applicable

### **Tax information**

#### **Type of tax regime**

Quasi-dependent. Taxable profit is principally based on the legal entity statutory accounts, with a number of adjustments provided in the tax law.

#### **Plans for IFRS converging as the basis of tax reporting**

Not applicable. IFRS or IFRS for SMEs is already required as the basis for tax reporting.