



Tanzania 2023/24 budget brief

**Accelerating Economic Recovery, Climate Change
Adaptation & Mitigation, and Enhancing Productive
Sectors for Improved Livelihood**

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Economic Overview



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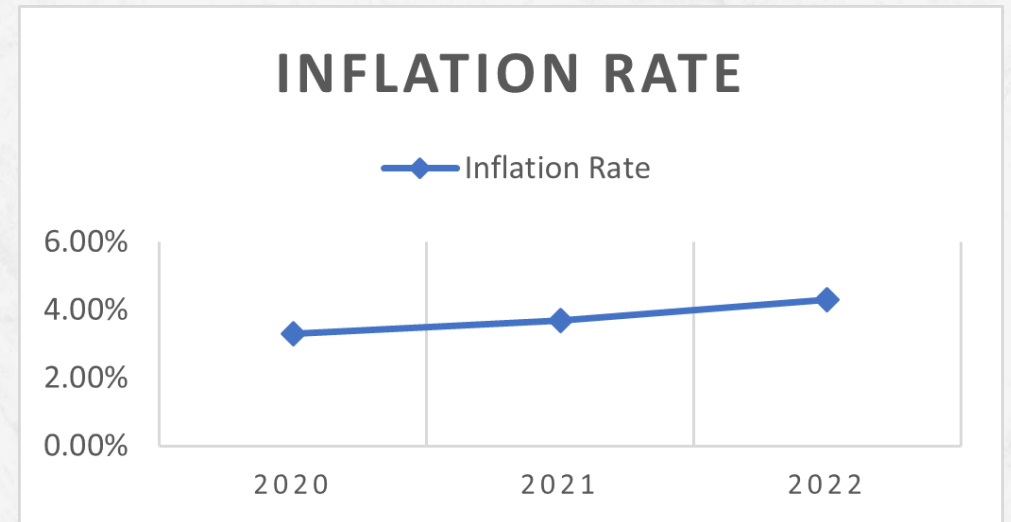
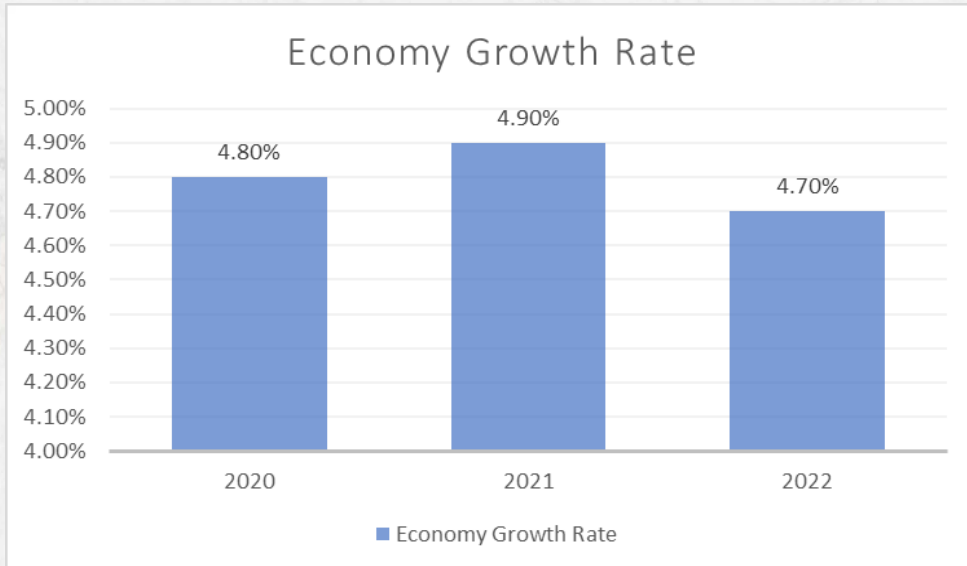
Tanzania's economy registered growth of 4.7% in 2022 compared to 4.9% in 2021. This is the country's lowest growth over the last three years. The reduced growth is attributed to the lingering impact of COVID 19 and the effects of the Russian - Ukraine conflict. The reduced growth is not limited to Tanzania but has impacted many countries across the world. Tanzania's growth is however still above the 3.4% and 3.7% growth rate for the global economy and sub-Saharan countries respectively.

The factors contributing to the economic growth include provision of fuel subsidies to mitigate the impact of the Russia - Ukraine conflict, increased tourism inflows, strategic investments in infrastructure, increased mineral production and enhanced credit to the private sector that stimulated economic activities.

The activities that recorded high growth in 2022 include arts and entertainment (19%), mining and quarrying (9.2%), finance and insurance (9.2%), accommodation and food service (9.0%) and electricity supply (7.6%).

GDP at current prices was 170.3 trillion shillings in 2022 compared to 156.4 trillion shillings in 2021. Measured against the population of 59,851,347 in 2022 (57,724,380 in 2021), the GDP per capita for 2022 was 2,844,641 shillings (USD 1,229) compared to 2,708,999 shillings (USD 1,173.3) in 2021.

Despite an increase in the inflation rates from 3.7% in 2021 to 4.3% in 2022, inflation has remained within the government target of less than 5%.



Budget Overview



Budget overview

The government is in the third year of the implementation of the Third National Five-Year Development Plan for the years 2020/2021 - 2025/2026 with a theme of realising competitiveness and industrialization for effective development.

The theme for the 2023/2024 budget is, ‘**Accelerating Economic Recovery, Climate Change Adaptation/Mitigation, and Enhancing Productive Sectors for Improved livelihood.**’

The budget theme speaks to the government efforts to promote a sustainable and environmentally friendly economy that is resilient against global economic shocks.

77 per cent of the current year budget allocation of shillings 44.39 trillion is financed from internal sources with the following being the priority areas for the government:

1. Promoting a competitive and inclusive economy

The Government has emphasized improvement of infrastructure, institutional frameworks, and diffusion of information and communication technology to enhance the investment environment and stabilize the economy.

There is a focus on projects such as rehabilitation and construction of large bridges, airports, and ships in the Great Lakes, widening entrance channels and harbours. Other projects include generation, transmission, and distribution of energy, digital revolution, and construction of roads.

2. Solidification of industrial productive capacity and service provision

The government will continue to strengthen the agricultural sector through the implementation of productive sector projects such as strengthening marketing infrastructure for livestock and its products; strengthening of irrigation infrastructure; and enhancing extension and products storage services.

The other focus areas will be to enhance the capacity of small and medium enterprises and promoting the uptake of special economic zones and industrial clusters.

3. Promotion of investment and trade

The government has prioritized the implementation reforms to improve the business environment, reduce the cost of production in business and enhance the One Stop Center for investors

These measures are geared towards improving the business climate and making the country competitive.

4. Promoting Human Development

To improve human development, the government will implement projects relating to education, health, land, safe water, and sanitation.

Under education, the government will continue with the implementation of free basic and secondary education and increase access to higher education student loans.

The government will continue with the construction of national, regional, referral, and district hospitals, health centers, and dispensaries with the aim of strengthening health services both in rural and urban areas. Equipping health centers with medicine and machines remains a priority.

Land sector projects will include planning, surveying, and titling of land programs, strengthening international boundaries, strengthening surveying and mapping infrastructure, and land use plans to avoid conflicts.

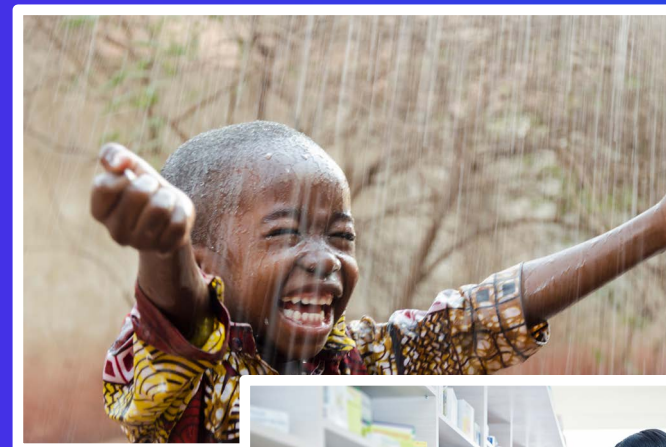
The government will also engage in the construction, rehabilitation, and expansion of water projects across the country.

5. Human Capital Development

The government will continue the implementation of skills enhancement programs among youth to create job opportunities through technical and vocational training. This will be through improving the youth development fund, construction, and renovation of vocational training centers for people with disabilities and implementing the country's Decent Work Programme.

The achievement of the priority areas will be under-pinned by;

- Increased participation of the private sector in investment and business activities;
- Continued resilience against the effects of natural and man-made disasters;
- Resilience to the effects of the global economic shocks and the increase in the prices of country's exports in the world market;
- Continued food sufficiency in the country;
- Peace and stability in the country and neighboring countries; and
- Continued improvement on the social welfare indicators.



Taxation Measures



1. Income Tax

Income tax exemption on Internal restructuring – Mining companies

The Minister has proposed to exempt from capital gains tax (CGT) internal restructuring of mining companies.

This is in line with the amendment introduced by the Finance Act, 2022 on the exemption of income tax on the government's Free Carried Interest (FCI) aimed at protecting the undiluted ownership of the government.

Revision of the CGT regime on property sellers

The Minister has proposed to revise the capital gain tax (CGT) regime on property sellers who do not have records of their investment costs.

The revision affects the applicable rate as well as the taxation base. The Minister has proposed to revise the rate from 10% to 3% and the taxation base is from gains/profits to the higher of the sales value or the appraised land value.

The revision will not affect property sellers who have records of the investment costs.

Clarity on indirect disposals of shares

The Minister has proposed to amend the indirect disposals provisions (S.56 of the Income Tax Act (ITA), 2004) to align with its original intention as introduced in the Finance Act 2012, which aimed to tax overseas indirect disposals and not local direct disposals.

Before this proposed amendment, the wording of the said provisions taxed both local and indirect disposals, making it a bitter pill to investors as it subjected the

direct disposals shares affecting the ultimate company shareholding to double taxation specifically, single instalment tax under S.90 and realization tax under S.56 both in the ITA,2004.

As proposed, the amendment will exclude local direct disposals from realization tax under S.56 of the ITA, 2004, and tax only the overseas indirect disposals as initially intended.

Revision of income tax regime on individual transporters

The Minister has proposed to revise the presumptive tax regime on individual transporters of passengers and cargo with annual turnover not exceeding TZS 100 Million.

The amendment intends to avail relief to individual transporters as well as provide clarity on the application scope of the income tax regime, as the Finance Act, 2022 used the word "person" meaning the regime applied to both individuals and entities involved in the transportation of passengers and cargo.

Further, the indicative rates have been revised downwards from the rates the rates introduced by the Finance Act, 2022.

Introduction of income tax on the carbon credits market

The Minister has proposed to introduce a 10% income tax on Verified Emission Reduction (VER). This is intended to broaden the tax base while providing clarity on the taxation of those involved in the carbon credits markets.

Exemption on NHIF investment returns

The Minister has proposed to exempt from income tax revenue generated from investment returns of the National Health Insurance Fund (NHIF) such as dividends from shares, treasury bonds and treasury bills.

This measure is meant to encourage investment by NHIF, generate monetary resources for the government and improve NHIF's cashflows by optimizing the cash saved through tax exemption to service the retired members and their partners.

Scrapping withholding obligation on individual tenants

The Minister has proposed to remove the requirement to withhold tax by individual tenants on non - commercial properties.

Before this proposed change, the Finance Act, 2022 imposed the withholding tax obligation on individual tenants on rental payments. However, due to implementation challenges the Government has opted to reverse the decision.

Reviving income tax regime on small-scale miners

The Minister has proposed to re-introduce a two percent (2%) income tax on payments made to Artisanal and Small Miners (ASM) as one of the measures to expand the tax base.

The 2% income tax on ASM was initially introduced in the Fiscal Budget 2021 as well as the respective Finance Bill 2021 however it was not adopted in the in the Finance Act 2021.

Expedition of issuance of tax exemption certificates

The Government has proposed that the Tanzania Revenue Authority manage the issuance of tax exemption certificates to community service institutions such as religious institutions. Through automation, the certificates will be available within 14 days.



2. Value-Added Tax

Increase of the Value Added Tax Registration threshold

The Minister has proposed to increase the VAT registration threshold from 100 million shillings to 200 million shillings.

The proposal is aimed at enhancing administrative efficiency and promoting voluntary tax compliance. The proposed increase in the VAT registration threshold will act as an economic stimulus and reduce the financial burden associated with compliance by small businesses.

Domestic manufactured capital goods to qualify for deferment

The Finance Bill has proposed to widen the scope of capital goods qualifying for VAT deferment by including locally manufactured capital goods.

The proposed change is aimed at attracting the manufacture of capital goods in the country to create employment opportunities.

The deferment on the imported capital goods will cease after 3 years.

Zero rating of textile products and fertilizer

The Minister has proposed to zero rate for a period of one year, textile products manufactured using locally produced cotton, and fertilizers manufactured locally.

The proposal is aimed at providing relief to farmers and the local textile industry.

Although this incentive is limited to just one year, it is a commendable move to reduce price hikes on such products and encourage local production by opening up the textile industry.

VAT exemption on houses sold by Commercial builders

The Minister has proposed to exempt from VAT, the sale of buildings constructed by commercial builders with a value that does not exceed 50 million shillings.

This will provide relief to buyers through reduction in house prices.

VAT exemption on the sale and lease of aircraft or parts

The Minister has proposed to exempt from VAT the sale and lease of aircraft, aircraft engines, or parts by a local operator of air transportation.

The measure is intended to support the growth of the aviation and tourism sectors.

VAT exemption on gaming odds and gaming software

The Minister has proposed to include gaming odds and gaming software as part of the gaming supply and exempt the same items from VAT. The proposed change is aimed at providing clarity to the word gaming supply.

Amendments to the VAT exemption schedule

The Minister has proposed to amend the VAT exemption schedule as follows:

Item	HS Code
Benzalkonium Chloride	2916.32.00
Glutaraldehyde	2916.32.00
Prefabricated structures for poultry farmers subject to performance agreement	9406.20.90
Inputs used to manufacture packaging materials - Polypropylene USP (Medical grade) and Polypropylene Terephthalate subject to a performance agreement with the Government	3902 and 3907
Moulds used solely by pharmaceutical manufacturers	

Amendment of the exemption schedule to align with the External Tariff book for 2022

The Minister has proposed to amend the exemption Schedule under the VAT Act, CAP 148 to reflect the scope of exempted items and to harmonize the HS Codes in the East African Community Common External Tariff book, 2017 to the VAT Act.

The proposed amendment by the Minister aims to update the exemption Schedule under the VAT Act, CAP 148.



3. Tax Administration Act

Primary data server

The Minister has proposed to define the term “primary data server” to include physical servers in the country, virtual, or any other server which store data that is created or collected by a taxable or liable person in the ordinary course of business.

The proposed change is aimed at reducing investment costs and enabling easy access to information. The implementation of the change has been deferred to 1 January 2024.

Failure to issue EFD receipts or failure to use an EFD machine will be subjected to ad valorem penalties

The Minister has proposed to lower the penalty for failure to issue EFD receipts or failure to use an EFD machine from a maximum of TZS 4,500,000 to either TZS 3,000,000 or 20% of the value of the tax evaded, whichever is higher.

Also, the Minister has proposed to lower the penalty for failure to demand EFD receipts or reporting failure of issuing EFD receipts from a maximum of TZS 1,500,000 to either 20% of the value of tax evaded or TZS 30,000, whichever is higher.



4. Skills and Development Levy

Cost reduction to employers

The Minister has proposed to reduce the skills and development levy from 4% to 3.5%.

The proposed change is aimed at reducing the operational cost to employers.



5. Excise Duty

Cement is likely to become more expensive

The Minister has proposed the introduction of excise duty of TZS 20 per kg for both domestically manufactured and imported cement. This move is likely to increase the cost of cement upwards, leading to higher construction costs.

Adjustments of the specific excise duty rates of non-petroleum products

The Minister has proposed to adjust at the rate of 10% the specific excise duty rate on non-petroleum products and 20% on beer and tobacco products.

This measure is intended cushion the government revenues from the impact of inflation.

The adjustment will not include domestically manufactured wines, spirits, and confectionery products.

Stability of excise duty policies

To enhance policy stability and improve the investment climate, the Minister proposed to introduce a 3-year excise duty freeze effective from Financial Year 2023/24.

Other changes in excise duty

HS Code	Description	Proposed rate	Current rate	Objectives
8702.40.11, 8702.40.19, 8703.80.10,8703.80.90	Electric non-utility vehicles with only electric motors for propulsion and Compressed Natural Gas (CNG) vehicles.	Exempted		This measure is intended to enhance the use of electricity and natural gas available in the Country and save foreign currency used to import fuel.
2208.60.00	Ready to Drink products	TZS 2466.45 per litre	TZS 4386.6 per litre	This measure is intended to protect domestic industries and enhance its competitiveness in the market.
8703.40.00, 8703.50.00, 8703.60.00 and 8703.70.00.	Motor vehicles, with engine capacity of more than 1000cc but not exceeding 2000 cc capable of being charged by plugging to external source of electric power	5%	0%	This measure is intended to enhance equity by aligning with the taxation of other motor vehicles with similar capacity that are subject to same duty rate.
8702.10.11, 8702.10.19,8702.20.11, 8702.20.19, 8702.30.11, 8702.30.19, 8702.90.11, 8702.90.19,101 8703.40.00, 8703.50.00, 8703.60.00,8703.70.00, and 8703.90.90	Motor vehicles, with engine capacity of more than 2000cc capable of being charged by plugging to external source of electric power of	5%	0%	This measure is intended to enhance equity by aligning with taxation of other motor vehicles with similar capacity that are subject to same duty rate.
8702.20.22, 8702.20.29, 8702.20.99, 8702.30.22, 8702.30.29, 8702.30.99, 8702.40.22, 8702.40.29 and 8702.40.99	Motor vehicles older than five years used for the transportation of passengers	10%	0%	This measure is intended to enhance equity by aligning with taxation of other cars with similar size that are subject to same tax.

HS Code	Description	Proposed rate	Current rate	Objectives
2710.20.00	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	TSH 80 per litre	TSH 0	This measure is intended to enhance equity in taxation.
2402.90.00	Other Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	30%	0%	This measure is intended to include tobacco substitute products in the list of excisable goods, which have almost the same health effects.
2403.11.00	Water tobacco	30%	0%	This measure is intended to include tobacco substitute products in the list of excisable goods, which have almost the same health effects.
8543.40.10, 8543.40.90 and 9614.00.00	Electronic cigarette, vape products and shisha	30%	0%	This measure is intended to include tobacco substitute products in the list of excisable goods, which have almost the same health effects.
9504.30.00	Imported and domestically manufactured gambling machines	20%	0%	
2202.99.00	Energy Drink	TSH 600 per litre	TSH 598 per litre	This measure is intended to protect local industries and enhance its competitiveness in the market.

6. Custom Duties

Proposed Amendments of the structure by EAC Partner States

- Amendment of the Fifth Schedule of the East African Community Customs Management Act, 2004 to read “Biogas Digesters” instead of “Plastic Bag Bio Digesters”. This is intended to widen the scope to include all Biogas Digesters.
- The structure of Heading 17.01 by introducing a new subheading 1701.99.20 to cater for other refined sugar (for industrial use).
- To align the structure of Heading 76.12 with 73.10 by introducing a new subheading 7612.90.10 which will attract a duty rate of 10 percent instead of 25 percent. This measure is intended to provide relief on imported Aerosol cans made of base metal.
- To split tariff line 8703.80.00 (Other vehicles, with only electric motor for propulsion) to provide a tariff line for unassembled vehicles at a duty rate of 0 percent and others at a duty rate of 25 percent in order to promote assembly operations of such vehicles within the region.



Proposed Changes on Import Duties by EAC Partner States

HS Code	Description	Proposed rate	Current rate	Objectives
4811.90.00	Other paper, paperboard, cellulose wadding, and webs of cellulose fibres	25%	10%	To protect local manufactures of POS and Thermal paper rolls used in issuing EFD Receipts and to reduce costs of these inputs used by local manufacturers;
5208.51.10; 5208.52.10; 5209.51.10; 5210.51.10; 5514.41.10; 5513.41.10; 5212.25.10; 5212.15.10; 5211.51.10	Imported Vitenge	35%	50%	To reduce the price for a better consumer welfare
5208.11.00; 5208.12.00; 5208.13.00; 5208.19.00; 5209.11.00; 5209.12.00; 5209.19.00; 5210.11.00; 5210.19.00; 5211.11.00; 5211.12.00; 5211.19.00; 5212.11.00; and 5212.21.00	Imported cotton grey fabric	25% or USD 0.25/M, whichever is higher	25%	To protect local manufacturer and encourage the production of cotton grey fabric in the country, employment creation and increase Government revenue
8523.52.00	Imported Smart cards	0%	25%	To embrace technology and encourage use of smart cards
5607.50.00	Polyester/ Nylon Twine	25%	10%	To protect local manufacturers of polyester/nylon twine and employment creation
6907.21.00; 6907.22.00; and 6907.23.00	Ceramic tiles	35% or USD 2/ M ² , whichever is higher	25%	To protect local manufacturers of ceramic tiles
7317.00.00	Nails, tacks, drawing pins, corrugated nails staples (other than those of heading 83.05) and similar articles of iron or steel, whether with heads of other materials	35% or USD 350 per MT, whichever is higher	35%	To protect local producers of these products and employment creation

HS Code	Description	Proposed rate	Current rate	Objectives
4421.20.00; 6402.19.00; 6403.19.00; 6403.51.00; 6404.19.00; 6404.20.00; 6405.20.00; 6405.90.00; 0802.11.00; 0802.22.00; 0802.61.00; 2001.10.00; 0102.29.00; 0102.39.00; 0102.90.90; 0103.91.00; 0103.92.00; 0104.10.90; 0104.20.90; 0407.21.00; 0409.00.00; 0714.10.00 and Chapter 3	Footwear; grains and vegetables like almonds, hazelnuts, macadamia nuts, cucumbers, and gherkins; live animals like cows, goats, sheep; coffins; fish; cassava and natural honey	35%	10% or 25%	To protect local manufacturers of these products in the region
8702.10.99 and 8702.20.99	Buses for transportation of more than 25 persons imported for rapid transport project for one year.	0%	25%	To de-congest the city and ease the transportation system within the country
1701.14.90	Cane sugar imported under a permit issued by the Tanzania Sugar Board	35%	100% or USD 460/MT, whichever is higher	To cover the sugar production gap in the country
72.17	Wire of iron or non-alloy steel	25%	0% or 10%	

Proposed Changes on Duty Remission by EAC Partner States

HS CODE CLASSIFICATION	DESCRIPTION	PROPOSED RATE	CURRENT RATE	OBJECTIVES OF THE MEASURE
72.14; 72.15; 72.16; 32.08; 73.07; 83.11; 85.44; 68.06; 74.19; 72.08; 73.06; 73.12; 73.15; 73.18; 84.82; 84.83; 72.22; 73.04; 84.81; 84.84; 7325; 40.10; and 76.06	Inputs/raw materials used to manufacture capital goods/equipment for various sectors	0%	10%, 25% or 35%	To reduce cost of production and encourage production of capital goods/equipment in the country
4811.90.00	Other paper, paperboard, cellulose wadding, and webs of cellulose fibres	10%	25%	To protect local manufacturers of POS and Thermal paper rolls used in issuing EFD Receipts and to reduce costs of these inputs used by local manufacturers;
7213.91.10; 7213.91.90	Raw materials (wire Rod) used to manufacture wire products	0%	25% or USD 200 per metric ton whichever is higher	To reduce the cost of production of wire products and employment creation
2710.19.59	Inputs (base oil) used to manufacture of lubricants	0%	10%	To reduce the costs of these inputs used by local manufacturers of lubricants in the region
8538.90.00; 4016.99.00; 8205.59.00; 8536.10.00; 8536.69.00; 8536.90.00; 8547.20.00; 3926.90.90; 3917.32.00; and 8544.30.00	Inputs used to manufacture wiring harnesses for vehicles and motorcycles.	0%	10% or 25%	To reduce cost of production and encourage domestic investment in production of wiring harnesses for vehicles and motorcycles
7409.11.00; 7409.19.00; 7410.11.00; 7410.12.00; 7409.21.00; 8001.10.00; and 3810.90.00	Inputs used to manufacture radiators.	0%	10%, 25% or 35%	To reduce cost of production and encourage domestic investment in production of radiators
7217.30.10	Input used to manufacture tyres	0%		
7217.10.00, 7217.20.00, 7217.30.90 and 7217.90.00	Inputs used to manufacture wire products, needles, springs, rope, pins, nails, electric cables	10%		To protect local manufacturer in the region and to reduce cost of production



7. Export Levy

Waiving 80% export levy on raw or semi-processed hides & skin

The Minister has proposed to waive the 80% export levy on raw or semi-processed (wet blue) hides and skin exported out of the country by investors who are in the Export Processing Zone (EPZ).

The move is intended to remove the high cost incurred by investors on exporting the hides due to lack of a sufficient market in the

country.

8. The Local Government Finance Act, CAP 290

The Minister has proposed an amendment to the Act to transfer the mandate to collect billboard fees from the TRA to the President's Office, Regional Administration and Local Government.

Integration of Property tax and Land rent to be paid through one control number

The Minister has proposed an integration of Property tax and Land rent to be paid through one control number and revenue collected to be remitted to the Consolidated Fund.

Central collection of service levy from Electronic Money Issuance Licenses

The Minister has proposed empowering the Minister responsible for Local Government to collect service levy from Electronic Money Issuance Licenses (EMI) on behalf of the Local Government Authorities and distribute the collected amount to the respective Councils.

The government is expecting to introduce an electronic system for online advertisements through several media platforms to monitor and ensure government taxes are paid on time.

Reduction of the rates on billboard fees

Propose to amend the schedule to the Local Government Finance (Fees for Billboards, Posters and Hoarding) order to reduce billboard fees from shilling 10,000 to shilling 7,000 per square feet for non-illuminated and from shilling 13,000 to shilling 10,000 per square feet for illuminated billboards



9. The Local Government Authorities (Rating) Act, CAP 289

All district Council areas to fall within ratable areas

The Minister has proposed an amendment of Section 6(1) of the Act to include all the District Councils areas as rateable areas. Before this proposed amendment, the district council included only districts within the boundaries and headquarters of the district council.

Property tax rates have increased

The Minister has also proposed to increase the property tax rates from 12,000 shillings to 18,000 shillings for a normal building and from 60,000 shillings to 90,000 shillings per storey building.

These measures aim to ensure equity in the payment of property tax by aligning the tax paid to the value of the property.

10. The Roads and Fuels Tolls Act, CAP 220

The Minister has proposed to amend the Roads and Fuel Toll Act, CAP 220 by increasing the Road and Fuel Tolls by 100 shillings per each litre of Petrol and Diesel.

The Minister has also proposed an amendment to section 4A of the Act by adding clause 'c' which will direct the funds collected from this measure to be used for the implementation of Strategic Projects.

This measure is expected to increase Government revenue by 382billion shillings.

The National Payment System Act, CAP 437 and The Electronic and Postal Communications Act, CAP 306



11. The National Payment System Act, CAP 437 and The Electronic and Postal Communications Act, CAP 306

The Minister intends to abolish the daily levy imposed on each SIM Card based on the ability to recharge the balance by users to stimulate the use of electronic transactions.



12. The Immigration Act, CAP 54

The Minister has proposed an amendment of the Act to allow issuance of a residence permit (Residence Permit Class B) to any investor who is not a resident in this country but will invest to buy a house worth not less than 150,000 US dollars in the country.

The Residence Permit will be issued after the authorities responsible for investment in collaboration with the Minister responsible for Housing are satisfied the relevant capital has come from abroad.

The measure is intended to attract investment in the country and increase foreign exchange.

This move raises concerns regarding the existing laws on land disposition to foreigners in Tanzania as well as the roles of the immigration office, hence there is a need to align with all the relevant authorities to facilitate the proposed amendment.



13. The Foreign Vehicle Transit Charges Act, CAP 84

It was proposed to continue charging foreign vehicles registered outside Tanzania the same rates as those charged in the EAC, SADC and COMESA region.



14. The Gaming Act, CAP 41

The Minister has proposed the following changes in the Act.

- To introduce a limitation of not more than two (2) table games to Forty Machines Site operations.
- To increase gaming levy from TZS 10,000 to TZS 30,000 per slot machine in bar sites (clubs/places selling liquor).
- To introduce application fee of TZS. 500,000 and Principal licence fee of USD 10,000 for slot machines in shops; application fee of TZS.500,000 and Principal licence fee of USD 10,000 for slot machines in bar sites; and application fee of TZS. 500,000 and Principal licence fee of USD 5,000 for forty machines sites.
- To reduce the tax rate from 25 percent to 18 percent on gross gaming revenue (GGR) for Forty Machines Site operations.
- The measure is generally intended to promote fairness in taxation with related gaming operations.





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