

Tanzania

Value Added Tax Act

Value Added Tax (Imported Services) Regulations, 2001

Government Notice 249 of 2001

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Value Added Tax (Imported Services) Regulations, 2001
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Value Added Tax Act

Value Added Tax (Imported Services) Regulations, 2001

Government Notice 249 of 2001

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[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]

[Section 14; G.N. No. 249 of 2001]

1. Citation

These Regulations may be cited as the Value Added Tax (Imported Services) Regulations.

2. Interpretation

In these Regulations unless the context requires otherwise—

"**Act**" means the Value Added Tax Act¹;

"**services**" has the meaning assigned to it under section [5\(4\)](#) of the Act;

"**imported services**" means a supply of services on business outside mainland Tanzania to a recipient who is a resident of mainland Tanzania for the purpose of any business carried by that person.

3. Reverse charge on services

- (1) Subject to subregulation [\(2\)](#) of this regulation, where services are imported than the same consequences under the Act shall follow as if the recipient had himself supplied the services in mainland Tanzania in the course of or in furtherance of his business, and such supply were a taxable supply.
- (2) Supplies which are treated as made by the recipient under subregulation [\(1\)](#) above are not to be taken into account as supplies made by him when determining any allowance if input tax for partial exemption purposes.

4. Value of imported services

The value of imported services shall be the total amount paid for the supply or the value of any form of consideration, and shall be included in the taxable turnover of any business in determining liability for registration.

5. Time of supply

The recipient of the service must account for the tax on imported services when—

- (a) the service is performed or completed;
- (b) the invoice for the service is issued;
- (c) any payment for the service is made, whichever is the earlier.

6. Recording

The recipient of the service shall record in the VAT Account:

- (a) The tax due on imported services as output tax in the period in which the services are imported;
and
- (b) A claim for the accounted tax as input tax in accordance with normal rules.