



# Tax Alert

## Finance Act 2025 – Key Updates on VAT and Excise Duty Compliance Obligations

July 2025

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### In Brief

Effective 1 July 2025, the Finance Act, 2025 (FA 2025) introduced changes to the deadlines for the monthly filing of the Value Added Tax (VAT) return and payment of the monthly excise duty liability to the Tanzania Revenue Authority.

### Update on the VAT return filing deadline

VAT returns must be filed by the 20th day of the following month, even if the deadline falls on a weekend or a public holiday.

Previously, the VAT Act allowed taxpayers to file VAT returns on the next working day where the 20th day fell on a weekend or a public holiday – which is in line with the Interpretation of Laws Act of Tanzania.

We understand that the change is intended to standardise the deadline that is configured in the e-filing portal.

### Excise duty payment deadline

The deadline for excise duty payment is now on the 25th day of the following month. Previously, the Excise (Management and Tariff) Act

was silent on the payment due date but allowed payments to be deferred to the last day of the following month.

This change is intended to align the payment deadline to the filing deadline of the excise duty return.

### What do these changes mean for taxpayers?

Taxpayers need to review their internal processes and adjust the timelines to align with the updated deadlines. Submission of returns after the deadlines will result in assessment for late filing penalties and late payment interest.

### How Can We Help?

Our Accounting and Payroll team is happy to assist taxpayers in ensuring timely compliance following the recent regulatory changes.