



Tax Alert

June 2026

Highlights of the Finance Bill 2026

15%

is the increased withholding tax rate on royalty payments to sports institutions and the Tanzania Football Federation, up from the existing 5% rate.

In Brief

Income Tax

- Deemed distribution of up to 15% of profits not applicable to financial institutions (qualifying as such under the Banking and Financial Institutions Act), insurance companies, companies registered on the Dar es Salaam Stock Market and institutions that have Framework Agreements with Government.
- Withholding tax on royalty payments to sports institutions and Tanzania Football Federation increased to 15% (from the existing 5% rate).
- Resident individuals engaged in the transportation of passengers or goods using three wheelers will be subject to fixed income tax of TZS 120,000.

Tax Administration Act

- Penalty on transfer pricing adjustments will now be 30% of the adjustment.
- Information on contracted services by an entity engaged in the extractive or construction industry – additional disclosure requirements as well as introduction of a prescribed form which is yet to be published.

Value Added Tax Act

- Retention of the 30 June 2026 expiry date for VAT deferment on capital goods.
- Introduction of new powers for the Commissioner General to suspend or withhold VAT refund payments.

Tax Revenue Appeals Act

- Out of court settlement – timeline of 4 months (including extension)

The Bill requires mining investors under a Government framework agreement to apply to the Commissioner General for VAT exemption.

Legal mechanism of recognition of tax exemptions provided in the Framework Agreements

The Bill introduces section 8A of the Tax Administration Act (TAA), empowering the Minister to recognise a framework agreement for tax purposes by publishing a notice in the Gazette. This provides the formal legal mechanism for recognition of Framework Agreements across all the different tax laws (i.e. Income tax Act, VAT Act, Excise duty Act, Roads and Fuels Tolls Act, etc.).

Building on this, the Bill requires mining investors under a Government framework agreement to apply to the Commissioner General for VAT exemption. The exemption applies to agreements that provide for VAT relief which are approved by Cabinet and recognised through the Gazette Order. The objective is to give effect to agreed tax incentives and support the timely execution of strategic investment projects.

This creates a two stage process as the Framework Agreement must be gazetted before investors can apply

to the Commissioner General for VAT exemptions. No Gazette notice means no legal basis for the VAT relief.

The Bill extends the same recognition mechanism for excise duty exemptions. It grants the Minister authority to remit excise duty subject to specified conditions, including the applicable time limit and the goods covered.

The Minister must also make regulations prescribing the remission procedures. Excise duty remission under the Framework Agreements require Cabinet approval and the issuance of a Gazette order specifying the time limit, goods and other conditions that may be required.

With regards to income tax, the Bill recognises the exemptions granted in the Framework Agreement (to the extent the Framework Agreement itself is gazetted (as provided for in the TAA)).

However, this recognition is limited to income tax rates. This restriction may undermine the intended objectives of the Framework Agreement, as the exemptions typically granted under these agreements generally extend beyond income tax rates.



The Budget speech expanded the definition of “forest produce” to cover natural varnish, latex, resin, sap and gum.

Importantly, the effectiveness of this regime will depend on the timely issuance of Gazette notices. Any delays in these could hinder the Government’s ability to meet its obligations under the agreements and may create uncertainty or cash flow pressures for investors.

Ensuring a prompt and predictable gazette process will therefore be essential to achieving the policy objective of facilitating investment while upholding the integrity of the tax system.

Existing Framework Agreements

- The Bill recognises, in the Income Tax Act, tax benefits in Framework Agreements concluded before 1 July 2026 with holders of mining or special mining licences, provided they are registered in the Minister’s Register of Tax Agreements.

This would eliminate the need for separate Government Notices to legalise those benefits, as they are now directly recognised in the Income Tax Act, however it appears that a Government Notice to recognise the Framework Agreement (as per the TAA provision) may still be required considering the wording of the “objects and reasons” part of this amendment which states “such recognition shall be effected through an Order published in the Government Gazette”.

Additionally, this recognition is limited to Income Tax only and is not replicated in other tax legislation, creating legal uncertainty as to whether tax benefits under pre-existing Framework Agreements extend to VAT and excise duty without separate gazette.

In our view, this provision should be extended to all Framework Agreements irrespective of whether they were concluded before or

after 1 July 2026 (i.e. the reference limiting its application to agreements concluded before 1 July 2026 should be removed). If so the proposed amendment to section 10 of the Income Tax Act would become redundant and should also be removed.

Income Tax

Deemed distribution of profits - exemptions

The Bill clarifies that section 33A (powers of the Commissioner to treat profits as distributed) does not apply (among other exemptions) to a person who qualifies as a financial institution as defined under the Banking and Financial Institutions Act. The Budget speech referred to an exemption for the “small financial sector” whose scope was unclear. However, several challenges identified in our Budget Bulletin remain.

Transfer of asset to a third person – cost base

The Bill has further clarified an amendment that was introduced through the Finance Act 2025 dealing with the transfer of assets between associates and subsequent disposal to a third person. It clarifies the cost base to be used in such scenario is the original acquisition cost (by the first acquirer) and subsequent costs incurred before transfer to a third person.

This amendment ensures that where related-party transfers benefit from exemptions, the cost base for subsequent disposals reflects the original acquisition cost rather than an inflated transfer price. This prevents taxpayers from obtaining a stepped-up cost base through exempt intra-group transfers.



Single instalment tax on forest produce – further details

The Budget speech expanded the definition of “forest produce” to cover natural varnish, latex, resin, sap and gum. The Bill has introduced various events which trigger payment of the single instalment tax (previously due before the forest produce is transported) being the earlier of (a) the date when the payment in respect of the forest produce is received, in whole or in part; (b) the date when the forest produce is about to be transported; (c) the date of parting with possession, use or control of the forest resources or produce; or (d) the date of payment of the forest cess under the Local Government Finance Act.

The Bill has also introduced a definition of “farm gate price” (referred to in the definition of “gross payment” being the greater of farm gate price, purchasing price or value of the forest produce as determined by Tanzania Forest Service Agency) as the “fair market value of forest

produce that would fetch on such sale in the open market in the respective local government authority in the ordinary course of business between an instalment payer and a buyer independent of each other”.

The instalment payer whose only income is from sale of forest produce is not required to file a return of income.

1% single instalment tax on purchases of food crops – further clarification

The Bill has provided clarity on the definition of gross payment (on which the 1% rate will apply) being the greater of farm gate price (definition similar to the above) or purchase price.

It has also clarified the time of payment of tax being the earlier of (a) the date when the payment in respect of the crop is received in whole or in part; (b) before the crop is transported; or (c) the date when the instalment payer assumes possession or control of the crop.

The Bill has introduced a fixed income tax liability of TZS 120,000 for resident individuals engaged in transportation of passengers or goods using three wheelers.

The single instalment tax does not apply where the quantity of the crop is less than one tonne.

Withholding tax on royalties for sports institutions and Tanzania Football Federation – now 15%

While the Budget speech has proposed an increase of withholding tax rate to 10% (from 5%) for payments made to resident sports institutions or the Tanzania Football Federation, the Bill mentions a rate of 15% (in line with the rate applicable to all other royalty payments except for “the use of, or right to use, a cinematography film, videotape, sound recording or any other like medium” which remains at 10%).

We believe this could be an oversight as the “objects and reasons” part of the Bill refers to an increase from 5% to 10%. The increase to 15% is a consequence of the Bill deleting the provision that provided for the 5% rate instead of amending the rate to 10%. We believe that this will be corrected in the Finance Act.

Income tax for resident individuals in passenger or goods transportation using three wheelers

The Bill has introduced a fixed income tax liability of TZS 120,000 for resident individuals engaged in transportation of passengers or goods using three wheelers (commonly known as “Bajaji”).

Proposed inclusion of Government procurement of goods in the withholding tax regime – not included in Finance Bill

The budget speech had proposed to introduce a requirement for Ministries, Independent Departments, Institutions, Government Agencies,

Regional Secretariats and Local Government Authorities to withhold income tax on payments made for the purchase of goods within the country (presumably at 2% as it intended to expand the current scope which applies to a resident corporation whose budget is wholly or substantially financed by the Government budget subvention).

The Bill does not incorporate this proposal.

Tax Revenue Appeals Act

Out of court settlement – timeline of 4 months (including extension)

The Budget speech had proposed to extend the statutory period for out-of-court settlement from 60 days to 90 days. While this has been maintained in the Bill, the current extension period of 10 days (upon application) has been increased to 30 days giving the process a possible total amount of 120 days. This is a positive development given the practical challenges in concluding an out-of-court settlement within a two-month timeframe.

Tax Administration Act

Penalty on transfer pricing adjustments – 30% of adjustment

The Finance Bill revises the penalty applicable for non-compliance with the arm’s length principle in related-party transactions by replacing the penalty of 100% of the tax shortfall with 30% of the transfer pricing adjustment.

This change is consistent with the approach introduced by the Finance Act 2025 for entities in a tax loss position, where the penalty is 30% of the adjusted loss.

The Bill has introduced a fixed income tax liability of TZS 120,000 for resident individuals engaged in transportation of passengers or goods using three wheelers.

Taxpayer Identification Number (TIN) registration - applicable to employees

The Finance Bill has expanded the scope of persons required to apply for a TIN to include employees. However, the existing provisions already required them to do so (this could be a result of reliance on the erroneous wording in section 22(1) of the TAA Revised edition 2023 which does not cover “employment”, as introduced through the Finance Act 2021).

Disclosure of information on contracted services by an entity engaged in extractive or construction industry – additional considerations

Section 54 of TAA requires entities engaged in the extractive and construction sectors to disclose, within 30 days of executing a contract, the names of persons contracted or subcontracted in the course of carrying out their business including the nature, value and duration of such contract.

However, the provision has raised practical challenges, as it has not clearly specified the mechanism for submitting this information to the Commissioner.

The Finance Bill amends this provision by introducing a clear submission framework, requiring that the information be provided electronically in a prescribed form.

Although the specific electronic form has not yet been issued, it is expected that this requirement will be implemented through the IDRAS system.

In addition, the amendment expands the scope of disclosure to include detailed particulars of each contractor or subcontractor, namely address and TIN as well as the withholding tax obligations expected to arise, thereby enhancing the level of information available to the Commissioner.

Affected taxpayers should be on the lookout for the issuance of the prescribed form as the penalties for non-disclosure continue to be significant (the higher of TZS 80m or 25% of the value of the contract).

Recognition of a withholding VAT statement as a return

The Finance Bill amends the TAA to recognise a withholding VAT statement as a tax return for all purposes under the TAA.



0.6%

was the initial customs processing fee that the Budget Speech proposed increasing to 1%, though this change was ultimately not reflected in the Finance Bill.



This introduces an important administrative change with implications for compliance and penalties. As a recognised tax return, a withholding VAT statement will now be subject to the provisions of the TAA as applicable to other returns, including penalties for late submission. Withholding agents will therefore need to ensure that these statements are filed within the prescribed 10 day period.

Property rate administration

The Finance Bill transfers the administration of property rates from the TRA to the Local Government Authorities.

Tanzania Revenue Authority Act

The Budget Speech proposed an increase in customs processing fees from 0.6% to 1%. However, this proposed change has not been reflected in the Finance Bill.

8%

is the standard rate specified in the original provision, which also outlines withholding rates of 3% on goods and 6% on services, though it only expressly states the net rate payable to service suppliers (12%) while omitting the corresponding rate for goods suppliers (15%).

Value Added Tax Act

Withholding VAT

Clarification and apportionment mechanism on withholding VAT rates

The Finance Bill corrects a drafting gap in the withholding VAT provision introduced by the Finance Act 2025 for supplies made to withholding agents in Mainland Tanzania.

While the original provision specified the standard rate of 18% and withholding rates of 3% on goods and 6% on services, it only expressly stated the net rate payable to service suppliers (12%), omitting the corresponding rate for goods suppliers (15%). The amendment now explicitly codifies both net rates, 15% for goods and 12% for services.

The Finance Bill also proposes to introduce a mechanism for apportioning withholding VAT where a supply involves elements of both goods and services, whereby the taxable value which is subject to withholding VAT shall be apportioned in the ratio of 3:2 for goods and services respectively.

These amendments intend to enhance efficiency of Government collections by ensuring accurate calculations and transparency and will address the practical challenges that arise in applying the differential withholding rates on a supply comprising both elements.

Compliance obligation for withholding VAT agents to pay and file statement of VAT within 10 days

The Finance Bill has introduced a compliance requirement for withholding VAT agents to remit the VAT withheld and file the withholding VAT statements within ten days after the end of each tax period.

This establishes an additional compliance obligation for withholding VAT agents. Nonetheless, the change is expected to enhance accountability and ensure the timely issuance of withholding certificates to withholders for claiming in the respective VAT returns which are due for filing by the 20th day following the end of the tax period.

VAT deferment

Omission of the proposal to remove the expiry date (of 30 June 2026) of VAT deferment on imported capital goods

The budget speech had proposed lifting the restriction that VAT deferment on capital goods ceases on 30 June 2026. However, the Finance Bill has not adopted this proposal, meaning the restriction remains in place unless the Finance Act provides otherwise.

This outcome remains unfavourable, as will impose a cash flow burden on investors and may hinder industrial growth. Moreover, it represents a missed opportunity to reinforce the country's industrialisation agenda. We strongly urge that the budget speech proposal be reinstated in the Finance Act to align legislative outcomes with the policy intent expressed in the Budget Speech and to meaningfully support investment, liquidity and industrial growth.

Ministerial power to prescribe additional requirements through a Gazette for VAT deferment approval

The Finance Bill amends section 11(2) of the VAT Act to include an additional condition for approval of VAT deferral by the Commissioner General requiring that, where applicable, a person must comply with requirements that may be prescribed by the Minister through an order published in the Gazette.

While the precise policy objective underpinning this proposed change is not explicitly articulated, it appears intended to give the Minister broader discretion in determining eligibility criteria for VAT deferment.

In particular, it is possible that this provision is aimed at strategic or priority investors, who may be required to satisfy specific conditions before qualifying for deferment approval. This could include compliance with investment thresholds, sectoral priorities or other economic policy considerations aligned with national development goals.

However, the absence of clear guidance on the intended scope and application of these additional requirements creates some uncertainty for taxpayers.

Greater clarity either within the legislation or through subsequent guidance would be beneficial in ensuring predictability and supporting informed investment planning. Nonetheless, if carefully implemented, the measure has the

potential to strengthen targeted investment facilitation while maintaining appropriate oversight of the VAT deferment regime.

This provision should be monitored closely because the key VAT compliance or eligibility requirements may be introduced later through Gazette notices rather than in the Act itself.

Electronic Services Supplied by Non-residents

Digital intermediaries deemed suppliers for VAT purposes

The Finance Bill introduces a deeming provision whereby a digital intermediary (online intermediaries or a digital marketplace) shall be deemed to be the supplier of the services provided via that platform when provided to an unregistered person in Mainland Tanzania.

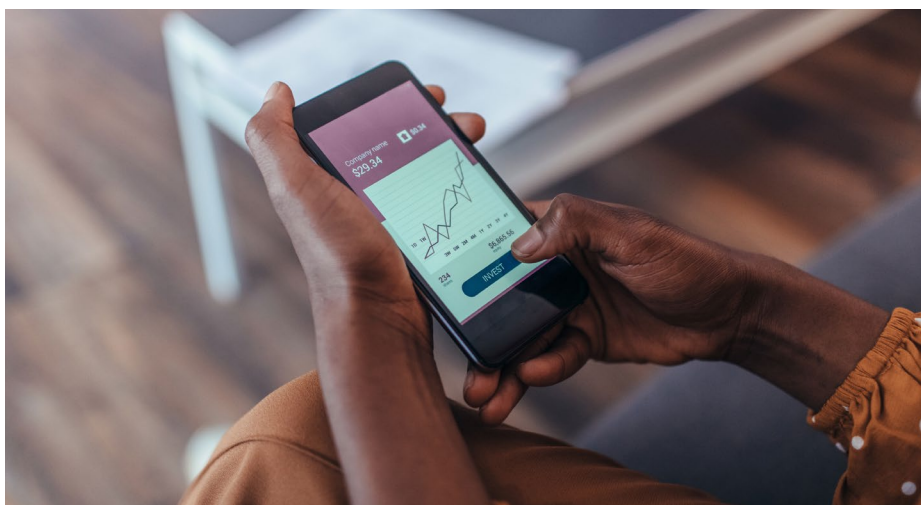
Digital intermediary has also been defined to mean “an electronic interface, including website, internet portal, application, online store or digital marketplace that allows recipients and persons offering services through the electronic interface to enter into contact which results in a sale through that electronic interface”.

This deeming provision is a significant step forward in the evolution of the digital VAT framework. By shifting the compliance obligation to digital intermediary operators who are typically more visible, structured and administratively capable, the measure is expected to substantially improve VAT collection efficiency and reduce leakage associated with fragmented supplier bases.

Beyond enforcement, the proposal provides greater certainty for market participants and aligns Tanzania with emerging global best practices on the taxation of the digital economy.



The Finance Bill also expands the scope of taxable electronic services to include “any other service of a similar nature delivered through internet or a telecommunications network”



If effectively implemented, it has the potential to not only strengthen revenue mobilisation, but also to create a more level playing field between digital and traditional businesses operating within the VAT system.

Expansion of the definition of electronic services

The Finance Bill also expands the scope of taxable electronic services to include “any other service of a similar nature delivered through internet or a telecommunications network” significantly broadening the potential VAT net and future-proofs the legislation against rapidly evolving digital business models.

When considered alongside the introduction of excise duty on non-resident digital service providers, these developments signal a clear policy direction toward establishing a comprehensive, multi-layered tax framework for the digital economy.

However, the inclusion of a broad “catch-all” phrase introduces a degree of interpretational uncertainty that may give rise to disputes between taxpayers and the tax authority.

In the absence of clear guidance, questions may emerge around the boundaries of “similar nature”

services, particularly as new and hybrid digital offerings continue to evolve. To mitigate this risk, it will be important for the authorities to provide timely and practical guidance to ensure consistent application, reduce ambiguity and support voluntary compliance, while preserving the intended breadth of the provision.

VAT refunds

Exception for the 30-day VAT refund timeline

The Finance Bill introduces section 88A in the VAT Act, to empower the Commissioner General to suspend the issuance of the refund decision, revoke the decision or withhold payment where the applicant (i) committed fraud, misrepresentation or material omission; or (ii) has been issued with a notice of tax audit or investigation.

While the introduction of the 30 day refund timeline represents a significant reform proposed during the budget speech, these additional proposed changes create an exception to both the prescribed timelines and the accrual of interest by the TRA.

By granting the Commissioner these powers based on broad and often unsubstantiated triggers such

as routine audit notices or mere suspicion of misrepresentation it effectively neutralises the strict timelines and statutory interest safeguards designed to ensure timely refunds.

This creates a structural imbalance where administrative discretion may override legislative intent, exposing compliant taxpayers to prolonged uncertainty and cash flow constraints.

Moreover, given that existing audit, assessment and enforcement mechanisms already adequately protect revenue once risks are substantiated, section 88A appears duplicative and disproportionate, transforming what should be an exception into a potentially routine delay mechanism that will erode trust and predictability in the tax system.

As a result, VAT refunds administration is not expected to materially differ from the current practice with such amendments in place. It is our opinion for this to be relooked at and ideally not to be included in the Finance Act.

Air Charter Services

Expiry of VAT exemptions on air charter services not addressed

The Finance Act 2022 had originally removed this exemption with effect from 31 December 2022. However, this position was subsequently reversed through the Written Laws (Miscellaneous Amendments) Act, 2023, which reinstated the exemption and extended its application to 30 June 2026. For more details, please refer to our [VAT Alert on Air Charter Services](#).

At present, neither the budget speech nor the Finance Bill proposes a further extension of this exemption. Consequently, its lapse on 30 June 2026 will mean VAT will start applying from 1 July 2026 and may adversely affect the growth of the tourism sector, which heavily relies on air charter services.

We therefore recommend that the exemption be reinstated in the Finance Act to align with the Government's policy objective of promoting tourism and sustaining growth in the aviation value chain.





Excise Duty Act

Requirement for non-resident digital service providers (B2C) to register, file returns and remit excise duty

The Finance Bill clarifies that the non-resident service providers operating through online platforms who supply services that are currently excisable directly to end users (B2C) without physical presence in Tanzania will be required to register, file return and pay excise duty in accordance with regulations that will be made under the Excise (Management and Tariff) Act.

Non-resident digital service providers will have to implement systems to track Tanzanian transactions and ensure compliance with the new requirements. This may also have pricing implications, as the additional tax cost could be passed on to consumers.

Petroleum exclusion from the 8% increase is not absolute for all petroleum related HS headings

While the budget speech indicated that petroleum products would be excluded from the 8% adjustment of excise duty, the Finance Bill increased excise duty rates for certain petroleum products such as residual fuel oils, lubricants and lubricating preparations under HS headings 27.10 and 34.03.

This indicates that the exclusion of petroleum products is not absolute, as certain items remain subject to increased excise duty under the Finance Bill. Affected businesses should carefully review product classifications and assess the resulting cost and pricing implications.

Imports Control Act

The Finance Bill has introduced a proposed amendment to HS code 3401.11.99 captured under Item 4 in the Imports Control Act, which is set to be deleted and replaced with HS code 3401.11.00.

The latter HS code (i.e. 3401.11.00) relates to imported soap and organic surface-active products (in the forms of bar, cakes, moulded pieces, and shapes), and paper, wadding, felt and nonwoven (impregnated, coated or covered with soap or detergent) – exclusively for toilet use (including medicated products).

This is because the former HS code of 3401.11.99 did not exist under the current 'Annex 1 to the protocol on the establishment of the East African Community (EAC) customs union' (i.e. "the 2022 Common External Tariff (CET)").

Additionally, the Finance Bill proposes a clarification to Item 14 of the Imports Control Act, specifically concerning semi-trailers. The amendment introduces the phrase:

“(excluding locally assembled or manufactured under bond)”

This clarification is significant as it delineates the scope of eligible items under Item 14. By explicitly excluding semi-trailers that are locally assembled or manufactured under bond, the provision aims to provide more clarity and protect local industry.

Stamp Duty Act

Introduction of a 10% deduction on refunds for unused stamps

The Bill has introduced a change to amend section 65 of the Stamp Duty Act by changing the refund charge for unused stamps from “cents for each shilling or portion of a shilling” to “percent of the value of the stamps”.

This change implies that refunds for unused stamps will now attract a deduction of 10% of the stamp value, which is significantly higher than the previously nominal charge. The objective of this amendment is intended to simplify refund calculations and enhance administrative efficiency.

Investment and Special Economic Zones Act

Expansion of negative list not eligible for tax exemptions

Notably, the Bill has expanded the original list referenced in the Budget Speech by adding HS Code 8701.29.90 that relates to imported road tractors for semi-trailers.

Local Government Finance Act

Removal of Tanzania Revenue Authority definition from the Act

The Bill proposes to delete the definition of the “Tanzania Revenue Authority” from the Act, reflecting a substantive shift in which TRA will no longer be directly referenced as the institution responsible for collecting property rates and advertisement fees. The amendments aim to restore this responsibility to the Local Government Authorities (LGA).

Advertisement fees and property rates to be collected by Local Government Authorities

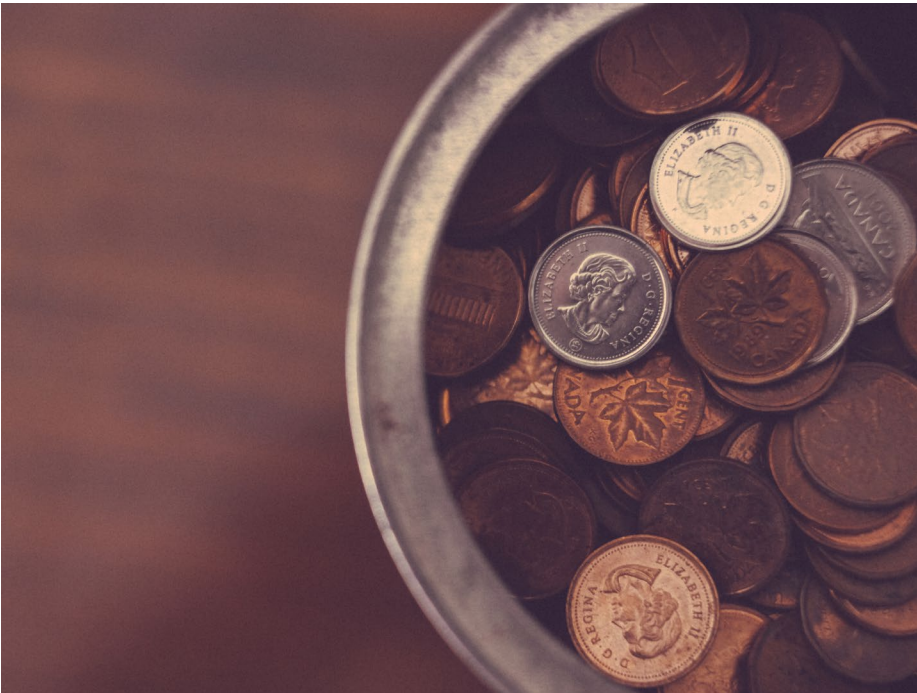
In furtherance of the institutional shift highlighted above, the Bill also proposes to replace section 34 of the Local Government Finance Act to provide that local government authorities are obliged to collect and account for property rates and advertisement fees for billboards, posters and hoardings.

The amendment further provided guidance that the Minister responsible for finance may prescribe advertisement fees and provide for

10%

will be deducted from refunds for unused stamps under the new introduction.





management and disbursement of fees and property rates by order published in the Gazette.

Businesses with billboards, posters or hoardings should monitor the forthcoming Ministerial Order setting the fees and disbursement rules. Property owners should also expect renewed LGA enforcement following the restoration of these powers.

Reduction of land rent allocation to urban authorities

The Bill proposes amendment to section 6(1)(s) of the Local Government Finance Act by reducing the proportion of land rent collected by the Central Government that is allocated to urban authorities from 20% to 10%.

This change effectively reduces the revenue share that urban authorities receive from central government land rent collections by half. As a result, local government authorities may face decreased funding, potentially impacting their ability to finance local services and development projects.

Regulatory Changes

The Fair Competition Act

Specification of Fair Competition Tribunal revenue from regulatory authorities

The Bill specifies that the Fair Competition Tribunal (FCT) shall receive 0.5% of gross revenue collected from each regulatory authority, to be remitted monthly into its account at the Bank of Tanzania. Regulatory authorities should prepare for the monthly remittance obligations.

This amendment addresses the previous gap where the Act specified revenue sources without setting applicable rates. The monthly remittance requirement at the Bank of Tanzania account provide certainty and sustainability of funding to the FCT.

Bank of Tanzania Act

Clarification of conditions for Government borrowing from the Central Bank

The Bill repeals and replaces Section 69, restricting qualifying events for temporary Government advances to: (a) disasters under the Disaster Management Act; (b) external economic events of exceptional magnitude; and (c) a state of emergency declared under the Constitution. Advances must also be consistent with the Bank's objectives and public debt limits.

This is a positive reform that aligns with international best practice on central bank independence and limits the potential for monetary financing of fiscal deficits. The explicit listing of qualifying events provides legal certainty, though the interpretation of "external economic event of exceptional magnitude" may require further clarification.

10%

of land rent revenues will be allocated to the Ministry “to facilitate survey of land” under the Bill’s repeal and replacement of section 36.

The Land Act

Reallocation of land rent revenues

The Bill repeals and replaces section 36, allocating 10% of land rent revenues to the Ministry “to facilitate survey of land” and 10% to LGAs “to facilitate rent collection and recovery”.

The earmarked purposes should improve coordination and efficiency in land administration, though the absence of central utilisation guidelines may limit flexibility in fund application.

The Registration and Identification of Persons Act

Introduction of NIDA information access fees

The Bill does not contain any amendment to this Act. The proposed introduction of information access fees by the National Identification Authority is therefore likely to be implemented through subsidiary legislation.

This change would signify that institutions reliant on high-volume identity verification should monitor Government Notices as the fees may still increase compliance costs once introduced.

The Companies Act (Fees Payable to the Registrar) Regulations

Revision of company registration and related fees

Similarly, the Bill does not provide for any amendment in relation to the company registration and associated fees. The revisions are ordinarily implemented through subsidiary legislation issued under the Companies Act. Accordingly, businesses should monitor Government Notices for any changes in this regard.



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