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The Tanzania Tax Filing Readiness Guide

FREE COMPANION EBOOK

HumanValue Consulting Limited
JobsTanzania Learning Center
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Prepare a traceable tax review pack with fictional data, practical reconciliations and a web filing-readiness checklist. Official TRA sources checked 25 October 2026. Educational preparation, not a consultancy licence or personalised tax advice.

Your practical starting point

Use this guide to build a first draft before taking the full course. Work through one chapter at a time. Write your answers before reading the worked answer. Use fictional information for every exercise.

- 1. Scope the work and check authority**
- 2. Create an evidence trail and reconcile**
- 3. Prepare a VAT review**
- 4. Review payroll and income-tax withholding**
- 5. Prepare electronic filing and close the period**
- 6. Annual review and responsible service growth**

The full course adds the web practice lab, structured exercises and an editable template. Price: TZS 50,000. [View the course.](#)

01 / Scope the work and check authority

Begin with the taxpayer's legal identity, business activities, accounting year, location, registrations and tax obligations. Mainland VAT and Zanzibar domestic taxes require separate scoping. This course teaches analysis and filing preparation; it does not license a learner to practise as a tax consultant. TRA states that tax consultants must be licensed and registered. Verify the current register and obtain the appropriate taxpayer authorisation before acting for anyone.

Build a client onboarding checklist: engagement scope, identity and registration evidence, responsible approver, filing periods, missing returns, source records, access arrangements and escalation contact. Use official taxpayer or declarant appointment arrangements. Do not ask clients to share passwords or OTPs. In this course all entities, invoice references and amounts are fictional. Never enter the practice data into a real TRA account.

Practice: A new client asks you to “file everything” but supplies only a sales total and a password. List the first five actions.

Worked answer: Clarify scope and competence; verify taxpayer identity and obligations; request complete accounting evidence; arrange approved access with the client retaining credential control; and obtain an authorised reviewer. Do not accept the password or submit an unsupported return.

Your notes / action for this week

02 / Create an evidence trail and reconcile

Use a period folder with sales records, purchase invoices and fiscal receipt evidence, bank statements, payroll, contracts, prior returns and payment confirmations. Index each document by a unique reference. Reconcile ledger totals to source documents and bank movements, and investigate timing, duplicates, credit notes and missing invoices. A bank deposit is not automatically taxable sales; identify what it represents.

Prepare a spreadsheet with date, document reference, counterparty, tax category, net value, tax amount, gross value, ledger reference and evidence status. Keep rate and treatment decisions in a separate reviewed assumptions sheet. Do not hard-code one tax rate across every transaction. Separate supported records from exceptions so an unresolved item remains visible to the reviewer.

Practice: Recorded sales are TZS 12,000,000. A duplicate TZS 1,000,000 entry is confirmed and a valid TZS 500,000 credit note was omitted. Reconcile the corrected sales base.

Worked answer: TZS 12,000,000 minus TZS 1,000,000 minus TZS 500,000 equals TZS 10,500,000. Keep the duplicate reference and credit note in the evidence log. This arithmetic alone does not establish VAT liability or the correct tax point.

Your notes / action for this week

03 / Prepare a VAT review

TRA's VAT guidance describes online returns and payment by the 20th of the following month. It identifies 18% as the standard Mainland rate and a conditional 16% arrangement for designated qualifying electronic or bank-paid supplies to unregistered individuals. Confirm the implementing notices and eligibility. VAT withholding is a separate process: TRA describes a 10th-day filing/payment deadline for withholding agents. Do not confuse that with income-tax withholding.

For an ordinary VAT working paper, classify each transaction before calculating output tax, supported eligible input tax and adjustments. Document why input tax qualifies rather than assuming all purchase tax is deductible. Identify exemptions, zero-rated items and special arrangements separately. Review registration obligations with TRA's current guidance, including exceptions to turnover-based registration, before advising a growing business.

Practice: Assume solely for this fictional exercise that all sales are ordinary 18% taxable supplies, net sales are TZS 10,000,000 and eligible supported input tax is TZS 900,000. Calculate the provisional net VAT.

Worked answer: Output VAT is TZS 1,800,000; less eligible input tax TZS 900,000 gives TZS 900,000 before other adjustments or credits. An invoice total of TZS 1,180,000 inclusive at an assumed 18% contains TZS 180,000 VAT: gross multiplied by 18/118. Recheck the real transaction treatment before using either method.

Your notes / action for this week

04 / Review payroll and income-tax withholding

PAYE concerns employment income and employer deductions. Review salary, benefits and other relevant payroll components, employment status and current TRA tables before calculation. Compare the payroll register, employee details, general ledger and bank payment file. Record preparer, reviewer and period. Do not reuse last year's rates without checking the current official guidance.

For income-tax withholding, identify the payment type, recipient residence, contract, applicable exemptions or treaty review and the current rate. TRA's withholding page states remittance within seven days after month-end and describes certificates through the taxpayer portal after payment. Keep the certificate and payment evidence with the supplier reconciliation. VAT withholding and income-tax withholding must have separate schedules and treatment decisions.

Practice: A supplier fee base is TZS 2,000,000. For arithmetic practice only, assume an authorised reviewer confirms 5% income-tax withholding and no other adjustments. Calculate withheld tax and the remaining fee amount.

Worked answer: TZS 100,000 is withheld and TZS 1,900,000 remains from the fee base. This is not a determination of the gross invoice settlement where VAT or other items also apply. The reviewer must verify the actual rate and basis for the payment.

Your notes / action for this week

05 / Prepare electronic filing and close the period

Start from the official TRA website and follow its Taxpayer Portal / IDRAS link. Confirm the taxpayer, authorised role, tax type and period. Use the current portal template and official user manual; screen labels may change. Download a fresh template where offered, preserve its column names, validate identifiers and reconcile imported totals to the reviewed working paper. Fix rejected rows in the source schedule and preserve the rejection report.

Before submission, save a review pack: source totals, reconciliation, assumptions, exceptions, draft return and written approval. The authorised filer checks the declaration and submits through the official portal. Save the acknowledgement/reference, generate the applicable payment reference, pay through approved channels, and verify the payment status. Submission and payment are separate events. Archive both pieces of evidence and reconcile the liability account. For an error, investigate and follow the official amendment or support process rather than submitting duplicates.

Practice: The draft return is accepted but the payment has no matching confirmation. What should the monthly status report say?

Worked answer: "Return submitted; payment unverified/pending reconciliation," with the acknowledgement, amount, due date, responsible person and next action. Do not mark the liability settled. Use the web training checklist to build a mock review pack; the lab never connects to TRA.

Your notes / action for this week

06 / Annual review and responsible service growth

TRA's corporation-tax guidance describes final returns within six months of the accounting-period end and distinguishes estimated from final returns. Build an obligations calendar from the taxpayer's actual year-end and current official rules. Track instalments, credits, financial statements and differences between accounting profit and taxable income. Refer complex adjustments, cross-border matters, disputes and certification requirements to an appropriately qualified professional.

A responsible service proposal sells a defined process: records readiness, reconciliation, reviewed preparation and an agreed handover. Attract clients with a free document checklist or educational workshop, not guaranteed refunds or claims of TRA endorsement. Explain whether you provide internal bookkeeping support or licensed tax consultancy. A written engagement should identify the authorised filer, reviewer, deliverables, exclusions, client responsibilities, record cut-off, fees and treatment of late documents.

Capstone: Prepare a fictional monthly pack with an obligation matrix, indexed sales and purchase schedules, reconciliation, VAT calculation assumptions, withholding arithmetic, exceptions register and submission/payment checklist. Self-score 20 points each for scope, evidence, calculation, review controls and audit trail.

Worked answer: A satisfactory pack scores at least 80/100 and allows another reviewer to trace each total back to documents. It marks every unsupported item unresolved and contains no credentials or real taxpayer records. A training completion record is not a TRA tax-consultant licence.

Your notes / action for this week

Continue your learning

HumanValue Consulting Limited presents Tanzania Tax Analyst: Records, Reconciliation & E-filing on JobsTanzania Learning Center. Practise with the simulated lab and build a portfolio of your own work. TZS 50,000 per learner.

<https://jobstanzania.co.tz/training/tanzania-tax-analyst-electronic-filing>

Official references

TRA VAT

TRA PAYE

TRA withholding tax

TRA corporation tax

TRA approved tax consultants

TRA official manuals

TRA official portal entry

Sources checked 25 October 2026. This independent HumanValue educational product is not endorsed by TRA or CRM software vendors. Rules and interfaces can change. No employment, income or tax outcome is guaranteed.