

Registration of storage facility and related requirements

- As per Section 45A of the Tax Administration Act, 2015 as amended by The Finance Act, 2022, any person who establishes a storage facility with the aim of keeping goods for business purposes is required to register such facility with the Commissioner General.
- The Commissioner General shall require the following information in order to register the storage facility:
 - Storage facility number;
 - Name and address of the owner of the storage facility;
 - TIN of the owner;
 - Details of the nature of goods kept in the storage facility; and
 - Such other particulars as the Commissioner General may direct.
- The storage facility owner is required to:
 - Notify TRA of the changes in the particulars of the facility within 30 days from the date of the change
 - Keep proper records of the goods stored in the facility in the manner prescribed by the TRA
 - Submit a stock movement ledger, which shall disclose the goods stored in his facility during the month, including owners of the goods, origin and destination, to the TRA in a prescribed return no later than the seventh day of the following month.
- A penalty of 300 basis points equivalent to Tzs 4,500,000/- is imposed on failure to register a storage facility and responsibility to pay any detected loss of revenue with respect to the undisclosed goods, whether the goods are owned by the storage facility owner or not.
- The storage facility registration form and monthly return below.

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TANZANIA REVENUE AUTHORITY

(Under Regulation 12A(6))

TO: Commissioner General
PO Box 11491
DAR ES SALAAM

Storage Facility Monthly Return

Storage Facility No.

TIN:

Month:

Location:

Date:

S/ N	Stock Owner and TIN	Source of Stock (imported /local)	Name of Importer/Sup plier	Opening Balance	Acquisitio n during the month	Monthly discharge s	Closing balance	Remar ks, if any

Name of Facility Owner..... Signature

Date Official Stamp.....

NOTE:-

To be submitted in duplicate

FOMU YA TAARIFA ZA MPANGAJI WA GHALA

A. TAARIFA ZA MLIPAKODI

- i) Jina la Mpangaji wa ghala
- i. TIN.....
- ii) Namba ya Simu.....
- iii) e-Mail Adress.....
- iv) Ukubwa wa ghala(in SQM).....
- v) Rent Per square Meter.....
- vi) Rent Per Year.....
- vii) Idadi ya Godownn/Storage facility.....

B. AINA YA BIDHAA ZINAZOTUNZWA KWENYE GHALA:

- a)
- b)
- c)
- d)
- e)

C: MAELEZO YA JENGO

- i) Namba ya ulipaji wa kodi ya majengo (Property Tax Reference No.
- ii) Namba ya Mita :.....
- iii) Kata..... Mtaa.....Postcode.....
- iv) Jina la mmiliki wa Ghala
- v) Namba ya simu ya mmiliki waJengo.....
- vi) Idadi ya nyumba/Majengo zilizopo kwenye kiwanja.....
- vii) Aina ya Jengo: Kawaida ☐ Ghorofa ☐ Kama ni Jengo la Ghorafa taja idadi ya Ghorofa.....

D: MAELEZO YA BANGO

Aina ya Bango

(a) Linalowaka Taa. ☐

(b) Lisilowaka Taa ☐

Ukubwa wa Bango

(a) Urefu Kwa Futi :.....

(b) Upana Kwa Futi.....