

A. DIRECT TAXES		RATES	
No.	TAX SOURCE	RESIDENT	NON-RESIDENT
1.	Corporate Tax:	30%	30%
	Companies with perpetual tax loss for 3 consecutive years as a result of tax incentives on investment.	0.3% of annual turnover	0.3% of annual turnover
	For newly listed company to the Dar es Salaam stock exchange, with at least 30% of its shares issued to the public for three consecutive years from date of listing.	25%	25%
	Total income of a domestic permanent establishment	N/A	30%
	Repatriated income of branch	N/A	10%
2.	Withholding tax on:		
	(i) Dividends to company controlling 25% of shares or more.	0%	10%
	(ii) Dividends from DSE listed company	5%	5%
	(iii) Dividends from other Companies	10%	10%
	(iv) Other withholding payments	15%	15%
	(v) Interest	10%	10%
	(vi) Royalties	15%	15%
	(vii) Technical Services fees (Mining)	5%	15%
	(viii) Transport (Non resident operator/chatterer without permanent establishment).	N/A	5%
	(ix) Rental Income (residential house if exceeds sh. 500,000/- p.a)	10%	15%
	Other (any amount)	10%	15%
	(x) Insurance Premium	0%	5%
	(xi) Natural Resource Payment	15%	15%
	(xii) Service fees	N/A	15%
	(xiii) Payment for goods or services made by a Corporation to persons other than holders of TIN	2% of gross payment	15% of gross payment