

b motor vehicle

Engine Size	Engine up to 5 years old Tshs.	Greater than 5 years old Tshs.
Not exceeding 1000cc	250,000/-	125,000/-
Above 1000 not exceeding 2000 cc	500,000/-	250,000/-
Above 2000 not exceeding 3000 cc	1,000,000/-	500,000/-
Above 3000 cc	1,500,000/-	750,000/-
<p>Note: Not chargeable where the employer does not claim deduction in respect of the ownership, maintenance, or operation of the vehicle.</p>		
<p>7. The Individual Presumptive Tax Assessment</p>		
Turnover	Tax Payable where Incomplete records are kept	Tax Payable where records are kept
(i) Where turnover does not exceed sh. 3,000,000/-	Sh. 35,000/-	1.1% of the annual turnover
(ii) Where turnover is between 3,000,000/- and 7,000,000/-	Sh. 95,000/-	Sh. 33,000/- plus 1.3% of the turnover in excess of Sh. 3,000,000/-
(iii) Where turnover is between 7,000,000/- and Sh. 14,000,000/-	Sh. 291,000/-	Sh. 85,000/- plus 2.5% of the turnover in excess of Sh. 7,000,000/-
(iv) Where turnover is between shs. 14,000,000/- and shs 20,000,000/-	Sh. 520,000/-	Sh. 260,000/- plus 3.3% of the turnover in excess of Sh. 14,000,000/-
<p>Note: Where turnover exceeds Tshs 20,000,000/- the taxpayer is obliged to prepare audited financial statements in respect of his/her business.</p>		