

	transportation equipment, aircraft other self propelling vehicles, plant and machinery used in manufacturing or mining operations, specialized public utility plant and equipment, and machinery or other irrigation installations and equipment.	
3*	Office furniture, fixtures and equipment, any asset not	12.5%
4**	Natural resource exploration and production rights and assets in respect of natural resource prospecting,	20%
5**	Buildings, structures, dams, water reservoirs, fences, and similar works of a permanent nature used in agriculture,	20%
6**	Buildings, structures, and similar works of permanent nature other than those mentioned in class 5.	5%
7**	Intangible assets other than those in class 4.	Over useful life of the asset
8**	Plant and machinery (including windmills, electric generators and distribution equipment) used in	100%
<p>Note 1 * Pools of depreciable assets calculated basing on diminishing value balance method. Note 2 ** Pools of assets calculated basing on straight line method.</p>		
B. INDIRECT TAXES		
11.	Value Added Tax (VAT)	
VAT registration threshold: Taxable turnover exceeding sh. 40 million per annum, or taxable turnover exceeding 10 million attained during three consecutive months.		
Description of goods/supplies and services		VAT Rates
Supply of taxable goods and services in Mainland Tanzania		18%
Importation of taxable goods and services into Mainland Tanzania		18%
Export of goods and certain services from the United Rep. of Tanzania		0%