

Supply of taxable goods and services to relieved persons are not subjected to VAT	
The Government and its Institutions are not relieved from VAT	
Goods and services under a technical aid or donor funded projects, voluntary and charitable organization under existing laws, and special agreements are relieved from VAT	
VAT on capital goods to any person is relieved	
VAT Returns and payments:	
Local Supplies : Last working day of the month following month of business	
Imports: At the time customs duty is due and payable in accordance with the customs laws.	
i. VAT refund on genuine claim: Within 30 days after submission of an authorized Auditors Certificate of Genuineness.	
ii. Regular repayment: Business in a constant refund position may apply for authorization to lodge claims on a monthly basis.	
12. Stamp Duty	
Description	Rates
i. Conveyance	1% of consideration
ii. Conveyance for agricultural land	Tshs. 500/-
iii. Legal and commercial instruments	The duty is chargeable at Specific rates e.g. Mortgage deed under article 39 rate is 1% of the amount of instrument with a maximum of 10,000/= of stamp duty payable.
Due dates is within 30 days from the date an instrument was signed.	