

NEWSLETTER

FINANCE ACT & CUSTOM UPDATES

2025/2026



July 2025



Quick glance



If you don't pay dividends, there is a risk that the TRA can deem dividends and impose withholding tax



A withholding VAT mechanism has been introduced at the rate of 3% on goods and 6% on services



Objection rules updated to bring clarity on when objection is treated as admitted



For loss making-taxpayers, AMT rate increased from 0.5% to 1% on the turnover



Reduced VAT rate from 18% to 16% for individuals purchases



City service levy rate has been reduced from 0.3% to 0.25%



The definition of equity for interest restriction rules now includes positive retained earnings



Reduced compliance for dormant and small-scale businesses



Mandatory travel insurance introduced for tourists at \$44;



Non-residents now subject to a 30% single instalment tax on the disposal of investments (e.g., shares), up from 20%



Intending traders registered for VAT to be cautious;



Various Industrial Development levy introduced and exemption abolished for goods originating within EAC.

KEY TAX AMENDMENTS & REFORMS



Income Tax Act



Value Added Tax



Tax Administration



Various Amendments



Import and Export Levies



Excise and Customs Duties

Income Tax updates

Deemed Dividends which imposes withholding tax liability

The Income Tax Act has been amended to introduce a new provision aimed to target entities that have not paid dividends from their “profits”.

Under this amendment, if an entity does not distribute dividends within 12 months following the end of its income year, the tax authority “may” treat 30% of the entity’s after-tax profit as deemed dividends. Accordingly, the TRA would be able to assess and collect withholding tax applicable on the deemed dividend at the applicable rates (either 10% or 5%). The deemed dividend is treated as having been distributed on a date 12 months after the end of the year of income.

In the instance that an entity subsequently makes a distribution (dividend) the entity shall not be subjected to the withholding tax that has already been assessed.



The provision may not directly address certain scenarios. For example, we are seeing the following situations that may be faced by several entities:

- As the provision comes into effect on 1 July 2025, there may be ambiguity around its application for entities with a financial year ending 31 December 2024. If such entities do not declare dividends by 31 December 2025, will they be subject to the deemed dividend provision?
- No clear definition of “profit”. It’s believed that this implies accounting profit for the year that is added to retained earnings without targeting prior year retained earnings;
- The provision mentions “may” implies that it’s discretionary as this is an anti avoidance provision. Therefore, the criteria on when the same will apply may be subjected to several debates.

These remain as key questions that may require further clarification from the authorities. Due to the complexity, entities that are affected by this provision need to engage and seek for tax advice to understand the compliance and implication on their business.

Income Tax updates

Thin Capitalization Rule Reformed

The term “equity” definition has been expanded to include “positive retained earnings”. This amendment benefits taxpayers with accumulated profits by potentially increasing allowable interest deductions as the base for computing the debt to equity ratio increases. Therefore, reduced disallowance of the interest expense for tax purposes.

Tax loss restriction rules affecting mining, petroleum and oil & gas companies

The recent amendment brings uniformity in the application of tax loss restriction rules by aligning the treatment of business engaged in mining, petroleum, oil & gas operations with that of other entities. Previously, mining entities were subjected to a 30% tax loss restriction as compared to 40% for other category of industries. Following this change, both categories are now subjected to a standardized rate of 40% restriction, promoting consistency and equity across sectors.

Alternative Minimum Tax (AMT) rate increased to 1%

Corporations that have incurred perpetual, unrelieved tax losses for three consecutive years will now be subject to an Alternative Minimum Tax (AMT) at the rate of 1%. The tax calculated at the rate of 1% of the corporation’s third-year turnover. The amendment increased the rate from 0.5% to 1%.

Change of single instalment tax due for Non-residents from 20% now to 30%

The single instalment tax provision which taxed non-resident persons on the gain from sale of various investments (including sale of shares) has been amended. The amendment results to the single instalment tax rate that non-resident persons have to pay on their gain from 20% to 30%.



Income Tax updates

Rental cars under the withholding hood

Payments made for hired motor vehicles are now subject to withholding tax at the rate of 10%. There is risk that hired motor vehicle from non-resident to be subject to 15% withholding tax.

Withholding tax on gaming commission

Withholding tax on commission for gaming advertisement or promotion are now subject to withholding tax at the rate of 10%.

Increase of withholding tax rates on insurance premiums paid to non-resident

The withholding tax rate on insurance premium payments made to non-resident persons has been increased from 5% to 10%.

Increase of withholding tax rate for payment for management or technical services for extractive industries

Payments made by a resident person who is conducting business of extractive industry in mining, oil or gas pays a service fee to another resident person in respect of management or technical services are now subjected to 10% final withholding tax.

Withholding tax on industrial minerals

Vide the Finance Act 2024, a resident person who was a buyer of industrial minerals other than salt were required withhold tax at the rate of 2%. However, the law has been amended to include withholding tax obligation when buying industrial minerals including salt (previously the law excluded salt)



Withholding Tax



Income Tax updates

Forest-Produce Surcharge Before Shipment

A resident person engaged in the sale of forest produce is required to remit income tax by way of single installment, computed at the rate of 2% of the total sales proceeds. This tax must be paid before the forest produce is transported. Upon payment, the Tanzania Revenue Authority (TRA) will issue a certificate confirming receipt of the single installment tax. The amount paid shall be treated as a final tax, with no further income tax liability on that income.

For ease understanding, the Income Tax Act, defined the following terminologies:

- “Forest produce” as timber, logs, mirunda and poles.
- “Instalment payer” to means as a person other than a corporation who harnesses forest resources for sale to the other person.
- “Gross payment” means the farm gate price, purchasing price or value of the forest produce as determined by Tanzania Forest Service Agency, whichever is greater.

This requirement takes effect from January 1, 2026. Regulations are planned to be issued to guide and effect the amendment.

End of corporate tax holiday for EPZ's and SEZ's selling locally

The 10-year corporate income tax holiday which is granted to businesses operating in Export Processing Zones (EPZs) and Special Economic Zones (SEZs) will not apply if the goods or services produced are sold in the domestic market.

For those persons registered under EPZ and SEZ who will be exporting their goods or services, they will continue to enjoy the 10 year corporate income tax holiday.



Income Tax updates

Reduced compliance requirement for small scale businesses

The requirement for individuals and corporations in order to file a final return of income has been eased.

Now individual businesses with an annual turnover of less than TShs 500 million, and corporations with an annual turnover of less than TShs 100 million, are not necessarily required to submit an income tax return that is prepared or certified by a Certified Public Accountant (CPA) in public practice.



CERTIFIED

25% Public Stake Unlocks 25% Corporate Tax Rate

A corporation newly listed on the Dar es Salaam Stock Exchange offering at least 25% of its equity to the public is eligible for a reduced corporate income tax rate of 25% for the three years following its listing date. Previously, the incentive required at least a 30% public float to qualify for the reduced corporate income tax rate.



Bajaj , Boda-boda and Guta under TRA's compliance scope, as resident individuals engaged in transportation of passengers or goods have been amended

There have been several amendments to the tax rates and brackets for resident individuals engaged in transportation of passengers or goods both expanding the scope and as well decreasing some tax rates.



VAT updates

Withholding VAT - A new concept for Tanzania

The VAT law in Tanzania has been amended to introduce a withholding VAT obligation.

How will it work?

A withholding agent is required to withhold VAT (from payments made to suppliers) and shall account for remit output tax withheld at the time when the VAT return is due to be filed.

When a withholding agent procures standard-rated goods or services:

- 3% of the VAT payable must be withheld on goods.
- 6% of the VAT payable must be withheld on services.

Since the standard VAT rate is 18%, this means suppliers will receive:

- 15% of output VAT on goods, and
 - 12% of output VAT on services,
- after the withholding amount is deducted.



WITHHOLDING

Issuance of Certificate

The withholding agent must issue a VAT withholding certificate to the supplier on or before the due date of the VAT payment.

Claiming Withheld VAT

To claim the withheld VAT, suppliers must have a valid VAT withholding certificate when filing their VAT return.

Who is a Withholding Agent?

According to the law, a withholding agent includes:

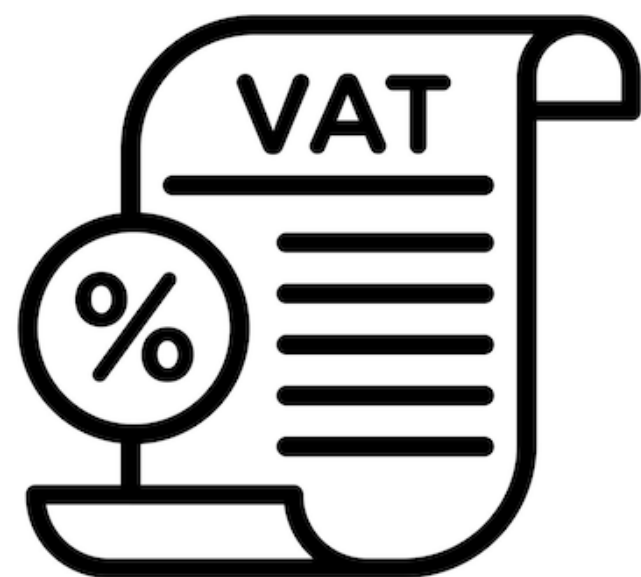
- The Ministry responsible for Finance;
- Any government entity that retains part or all of its collected revenue; and
- Any VAT-registered person appointed by notice from the Commissioner General of the TRA.

VAT updates

Assisted Government entity

Assisted Government Entity has been defined as Government entity in respect of which the Commissioner General (TRA) is empowered to collect considerations for a taxable supply payable to such entity.

When an assisted government entity makes a supply (such as goods or services), and the payment (consideration) for that supply is supposed to be collected directly by the TRA, the VAT included in that payment is considered as advance VAT already paid by the government entity to TRA.



The VAT included in the payment to be considered as advance VAT paid by the government entity only if the TRA has actually collected the VAT

An assisted Government entity to attach a valid certificate of advance value added tax paid for the relevant tax period at the time of filing the value added tax return.

Certificate of advance tax paid to be issued by TRA to assisted government entity one day after the end of the tax period.



Contents of the certificate:

- i. The name, address, TIN and VRN of assisted Government entity,
- ii. The date and tax period on which it is issued.
- iii. Certificate Number;
- iv. the description, quantity, and other relevant specifications of the supplies made by the assisted Government entity in the tax period;
- v. the total consideration paid for the supply and the amount of value added tax included in that consideration.
- vi. the amount of advance value added tax paid by the assisted Government entity in the tax period

VAT updates

Reduced VAT rate for B2C payments

A reduced VAT rate of 16% may apply to unregistered VAT persons who make payments for supplies through banks or approved electronic payment systems. Suppliers will be required to provide evidence that payment was made via bank or an approved electronic method.

This change will take effect from 1 September 2025.

Extension Window Opens for VAT-Registered Traders Yet to Begin Operations

Intending VAT traders may seek for extension after expiry of the specified period of commencing the production of taxable supplies commence. Once TRA refuses the extension application request, the taxpayer shall be deemed to be deregistered for VAT.

VAT treatment on Services related to Land

Previously, services relating to Land situated out of Tanzania was treated as a supply made in Mainland Tanzania. However the same has been amended such that services relating to land situated out of Tanzania is not considered to be a supply made in mainland Tanzania.

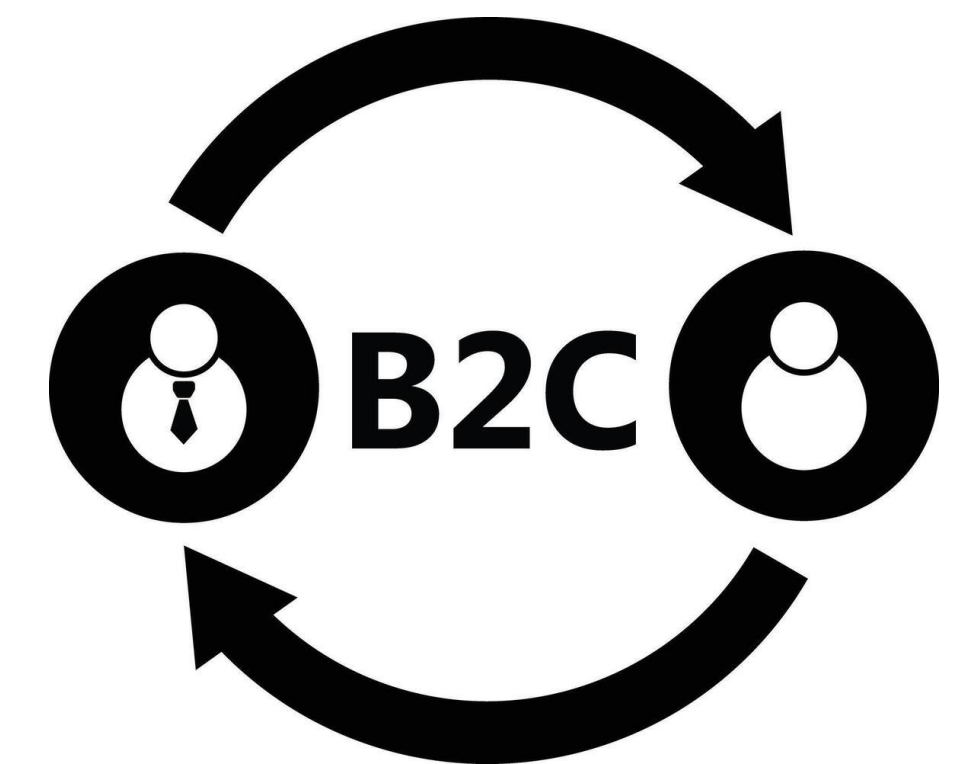
Online Marketplaces and Payment Platforms

Definition of electronic services expanded to include online intermediation services or platform, including an online accommodation marketplace and payment services platform.

Boost for Fertilizer and Cotton Garment Suppliers

Supply of locally manufactured fertilizers and cotton garments to be treated as zero-rated for VAT has been extended.

For fertilizers up to 30th June 2028 and for cotton garments up to 30 June 2026.



VAT updates

Supplies which have been included or rephrased for VAT exemptions:

Item for supplies	Category	HS Code
Re-insurance	Insurance	N/A
Pesticides (new HS Codes added)	Agriculture	3808.99.10, 3808.99.90, 3808.61.00, 3808.62.00 and 3808.69.00
Unprocessed sisal fiber (included word “fiber”)	Agriculture	5303.10.00
Newspapers printed and published locally by a person licensed under the Media Services Act	Education	N/A
Liquified petroleum gas (previously was liquified petroleum and natural gases)	Petroleum	2711
Compressed natural gas for motor vehicles (previously was compressed petroleum and natural gases)	Petroleum	2711
Liquified Petroleum Gas tanks or cylinders for Cooking (previously was compressed or liquified gas cylinders for petroleum and natural gases for cooking)	Petroleum	7311.00.10
Piped natural gas specifically for being converted to Compressed Natural Gas (CNG) to be used exclusively for fueling motor vehicle from 1 July 2025 to 30 June 2028	Petroleum	N/A
Solar panels, modules, solar charger controllers, solar inverter, vacuum tube solar collectors and solar battery specifically designed for exclusive use in storage of solar power	Solar	N/A
Double refined edible oil from locally grown seeds by a local manufacturer from 1 July 2025 to 30 June 2026 (was supposed to end by 30 June 2025)	Edible oil	N/A
Aircraft of heading 88.02 and aircraft maintenance to a local operator of air transportation. Aircraft engine and aircraft parts of heading 88.07, excluding parts of goods of heading 88.01 and 88.06 to a local manufacturer or assembler of aircraft or to a local operator of air transportation	Aviation	88.01, 88.02, 88.06 and 88.07

VAT updates

Supplies that were VAT exempted that have been abolished:

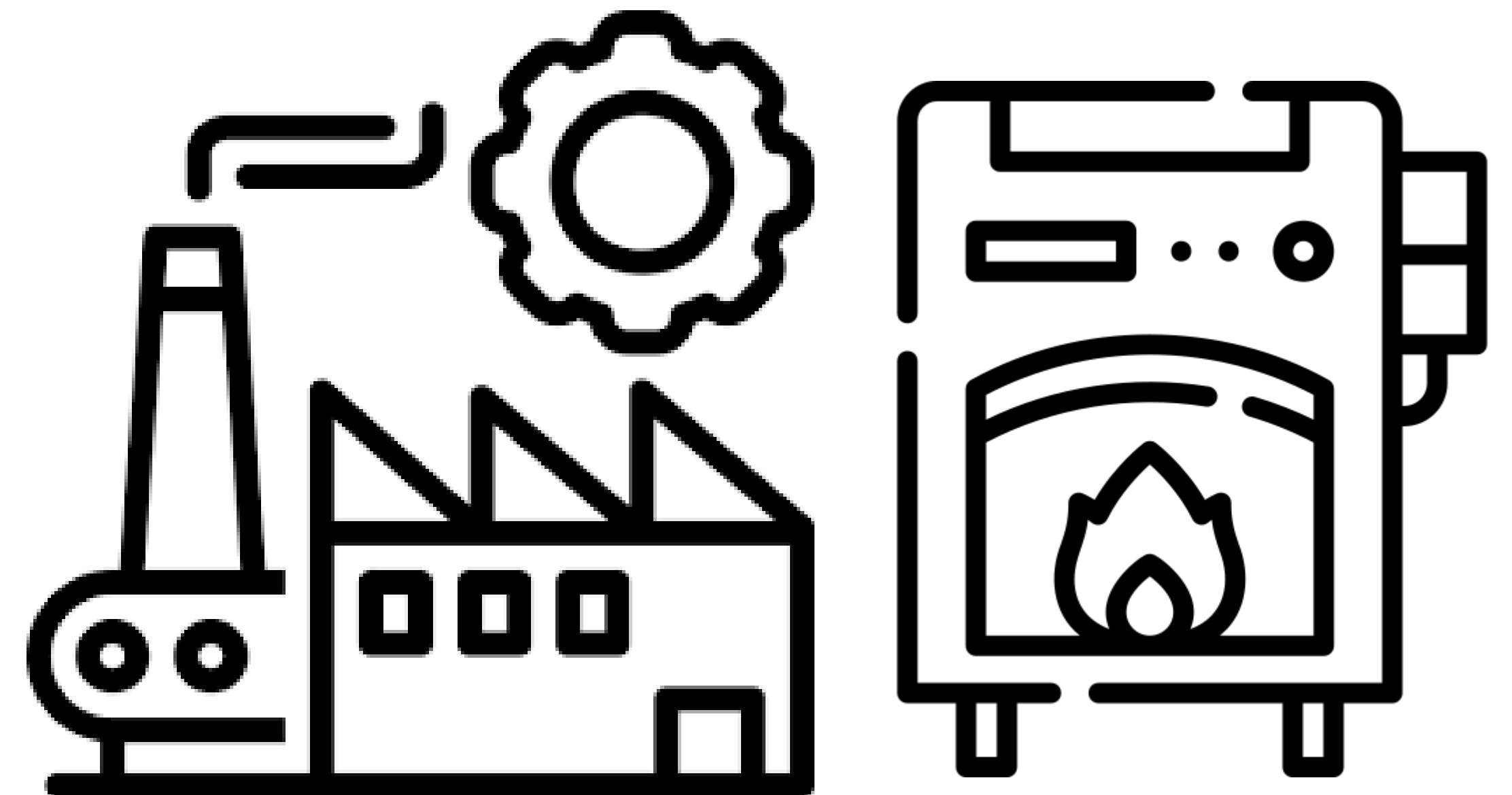
Item for supplies	Category	HS Code
Forks, Rakes, Axes, New pneumatic tyres of a kind used in agricultural and forest vehicles (these supplies are now exempted only on imports when a certificate from Ministry of agriculture is provided)	Agriculture	8201.90.00, 8201.30.00, 8201.40.00, and 4011.70.00
Bitumen	Petroleum	2713:20.00 and 2715.00.00

Agriculture imports that now require certificate from Ministry of agriculture for VAT exemption to be granted

Items of imports	HS Code
An import of new pneumatic tyres of a kind used in agricultural and forest vehicles	4011.70.00
An import of dam liners for agricultural	N/A
An import of forks for agricultural use	8201.90.00
An import of rakes for agricultural use	8201.30.00
An import of axes for agricultural use	8201.40.00

Other imports that are now VAT exempted / rephrased:

Item for imports	Category
Import of CNG plants equipment including CNG Compressors, CNG metering equipment, CNG storage cascades, CNG Special transportation vehicles and CNG dispenser by a nature gas distributor	Petroleum
An import of carbonization furnace with HS Code 8417.90.00 for exclusive use in manufacturing briquettes	Manufacturing



Tax Administration updates

Clarity on the Timelines for Admission of an Objection

The new amendment clarifies the specific conditions under which an objection is treated as “admitted”.

An objection will now be considered admitted on the date:

- It is filed on time (within 30 days), and the taxpayer pays the undisputed amount or one-third of the disputed tax, whichever is higher, or
- The Commissioner waives or reduces the required payment, or

In any other case, the date the objection is served to the TRA becomes the effective admission date.

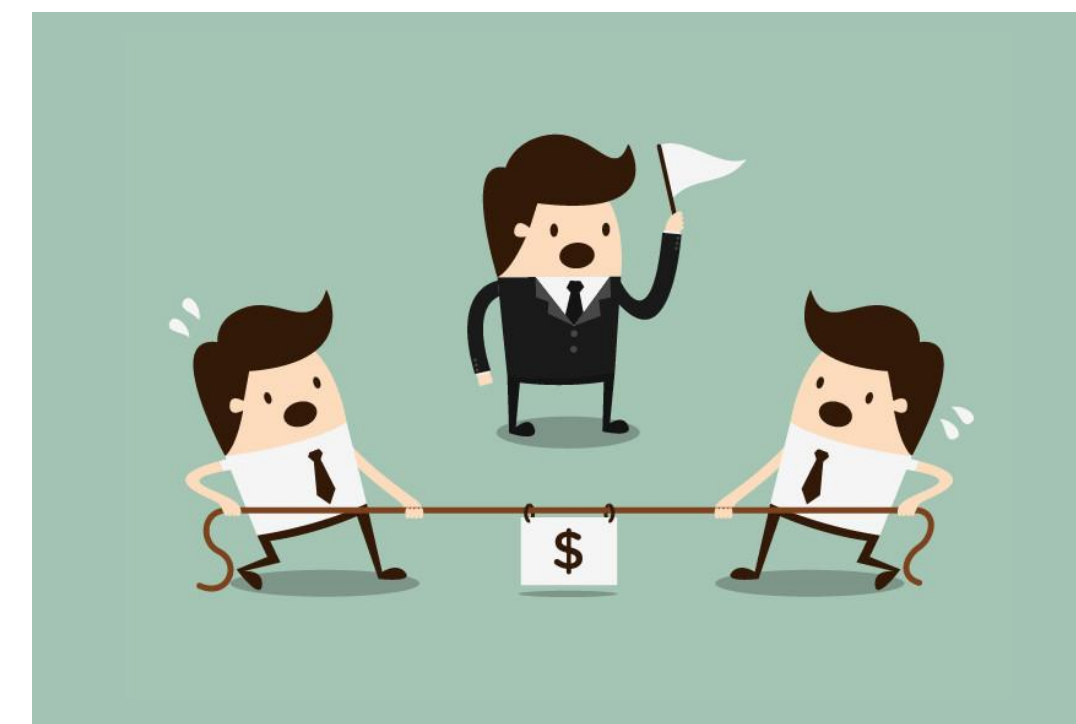
Why This Matters!

Once an objection is admitted, TRA has six months to issue a determination to that objection. Previously, it was unclear when exactly an objection was "admitted", meaning hence this amendment brings clarity.

Proposal for settlement of objection can be appealed

If a taxpayer fails to respond within 30 days to a proposal for settlement of objection issued by the TRA in the course of resolving an objection, the proposal for settlement of objection shall be treated as an objection decision. Thus taxpayer can appeal to the Tax Revenue Appeals Board.

Another update is if the TRA does not issue a final determination within six months but had issued proposal for settlement, the proposal for settlement would be deemed to be the TRA's objection decision. The proposal for settlement would be treated as a decision for the appeal to the Tax Revenue Appeals Board.



Tax Administration updates

TP penalty for even when loss is adjusted

The penalty for TP adjustments have been updated such that even when tax loss adjustments are done from TP perspective, a TP penalty applies at the rate of 30% of the adjusted loss.



Recognition and Regulation of Small-Scale Traders

The amendments clarify that all small-scale traders must obtain a Taxpayer Identification Number (TIN). The Tanzania Revenue Authority (TRA) retains the authority to assess whether an individual qualifies as a small-scale trader, regardless of registration status. Regulations may also be issued to prescribe fees, procedures for recognition and registration, and other matters related to small-scale traders.



Disclosure of information

An entity engaged in construction and extractive industry shall within thirty days from the date of commencement of the subcontracted works and in the manner as may be prescribed by the TRA, disclose names of the persons, value of the contract, nature of the subcontracted works and the duration of carrying out the works to the TRA



Tax Administration updates

Electronic tax administration system and integration

- The provisions for electronic tax administration systems have been revamped. With the digital age, the filing and as well communication between tax authorities using the tax system is increasing and its expected that these changes continues to allow communication through the tax systems to reduce manual letters/ submissions
- A key note is that TRA is empowered to notify and require any person who owns or operates an electronic system to integrate the same with the TRA system. We understand that this may apply to situations such as taxpayers to interface their invoicing systems with TRA's servers.



Furthermore, penalties apply at the rate not exceeding TShs 20 Million and TShs 60 Million for individuals and companies, respectively, when a person commits the following:

- Gains unauthorized access to or attempts to access the system;
- Discloses information obtained from the system for unauthorized purposes;
- Unlawful authorization, receives information obtained from the system and uses, discloses, publishes or otherwise disseminates such information;
- Falsifies records or information stored in the system;
- Interferes, tampers with, damages or impairs the system; or
- Failure to comply with electronic integration as required by TRA
- An individual who commits abovementioned offenses will be liable to imprisonment for a term not exceeding three years.

Various amendments

Reduced City Service Levy

City Service levy is now payable at a reduced rate of 0.25%. Previously rate was 0.3%.

Relief to Hotel Industry

Reduced Hotel levy from 10% to 2% per night, which is payable by a guest

Eliminating Loading and offloading fees charged by Local government

Local government can no longer collect fees from loading and offloading of transportation of goods.



Restriction of business activities to Non-Citizen

A licensing authority is restricted to issue a business license to a non-citizen unless such business is allowed for non-citizens.

The Minister by order of Gazette, specify which businesses shall not be carried out by non-citizens



Mandatory Travel insurance for foreigners

A mandatory travel insurance fee of USD 44 to be charged to foreigners (excluding citizens of EAC and SADC) entering Mainland Tanzania. The purpose of the inbound travel insurance is to provide emergency assistance to foreigners for a maximum stay of 92 days from the date of arrival. Insurance fee covers the following:

- Health emergencies
- Repatriation,
- Baggage issues, and
- Accidents.

The Insurance policy cover shall be issued by the National Insurance Corporation or any other registered insurer in partnership with the National Insurance Corporation.

Various amendments

Funding HIV/AIDS under Universal Health Coverage

The government has come up with new funding sources for Universal Health Coverage (HIV/AIDS). Due to the recent ongoing global changes that resulted in the suspension of the financial assistance previously allocated for the prevention and control of various diseases, particularly HIV/AIDS.

To address the deficit gap, the Government has implemented the following measures, including a few are:

- Increase excise duty on beer and spirits
- Increase excise duty on electronic services from 17% to 17.5%
- TShs 10 per litre of fuel allocated
- Introduce a 0.1% Mining levy on gross value of minerals
- Increase Gaming taxes
- Levy on train tickets

HIV Response Levy

Introduction of the HIV Response Levy on the newly registered motor vehicles to support the AIDS Trust Fund.

Gaming Act

Land based casino to be taxed at 13% and sports betting taxed at the rate of 12% of the winnings.

TRA Training institution and facilities

TRA to establish a training institution to provide capacity building and training relating to tax administration to employees, tax professionals or any other category of functions.



Imports Control updates

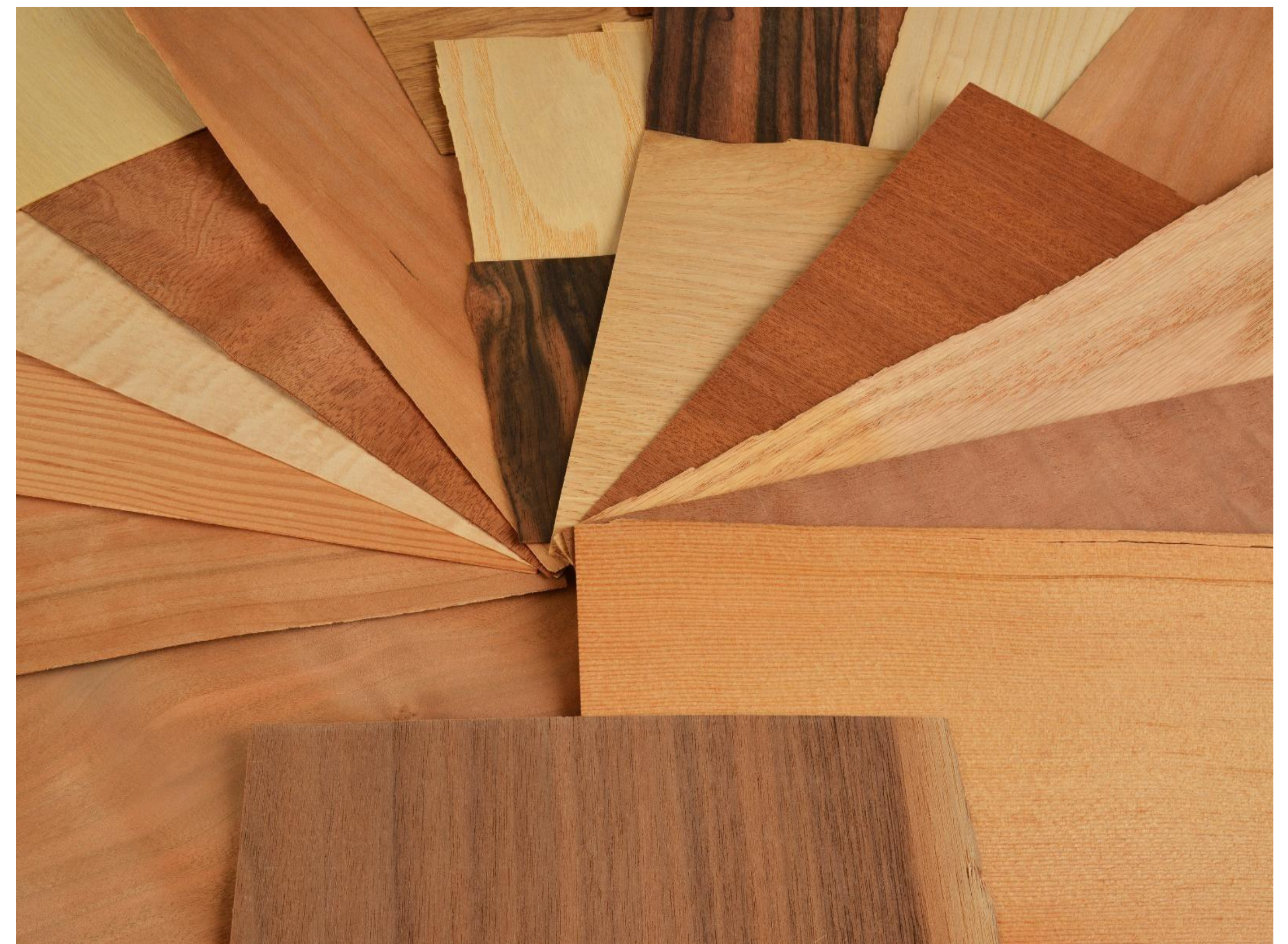
Goods originating from East African Community Partner states that meet the East African Community Rules of Origin were previously exempt from Industrial development levy. However, the amendment has been passed such that there is no exemption provided for products with EAC origin. The Commissioner General of TRA has now been granted power to exempt industrial development levy where public interest exists.

The following industrial development levy have been amended:

Item	Old Rate	New Rate
Starch with HS Code 11.08 (will come into effect from 1 January 2026)	0%	5%
Liquid glucose with HS Code 17.02	0%	5%
Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared (will come into effect from 1 January 2026)	0%	15%
Imported laundry or bar soap with HS Code 3401.11.99 and 3401.19.00	0%	15%
Unbleached paper 4804.11.00, 4804.21.00, 4804.31.00, 4804.41.00 and 4804.51.00	0%	10%
Nails, tacks, drawing pins, corrugated nails, staples under HS Code 7317.00.00.	0%	5%
Road tractors for semi - trailers under HS Codes 8701.21.90; 8701.22.90; 8701.23.90; 8701.24.90; and 8701.29.90	0%	10%
Furniture with HS Code 94.03 94.01 excluding 9401.10.00 and 9401.20.00	0%	10%
Ceramic tiles under HS Codes 69.07	0%	5%
Bars and rods with HS Code 7213.10.00, 7213.20.00, 7213.99.00, 72.14	0%	10%
Flat rolled products with HS Code 72.09, 7210.30.00, 7210.41.00, 7210.49.00, 7210.61.00, 7210.69.00, 7210.70.00, 7210.90.00, 7211.23.00, 7211.90.00, 7212.20.00, 7212.30.00, 7212.40.00, 7212.50.00, 7212.60.00, 7225.50.00, 7225.91.00, 7225.92.00, 7225.99.00, 7226.92.00 and 7226.99.00	0%	5%
Prefabricated building with HS Code 9406.10.90, 9406.20.90, 9406.90.90	0%	10
Kitchenware and tableware, other household articles, of plastics with HS Code 39.24	0%	10%
Cast glass and rolled glass in sheets or profile with HS Code 70.03	0%	5%
Drawn glass and blown glass in sheets or profile with HS Code 70.04	0%	5%
Float Glass with HS code 70.05	0%	5%
Glass of Heading 70.03, 70.04 and 70.05 bent, edge worked, engraved or otherwise worked	0%	5%
Toughened (tempered) safety glass Laminated safety glass with HS Code 7007.11.00, 7007.19.00, 7007.21.00, 7007.29.00	0%	5%
Multiple-walled insulating units of glass with HS code 7008.00.00	0%	5%
Unframed glass and Framed glass under HS Code 7009.91.00 and 7009.92.00	0%	5%
Optical fibre cables (will come into effect from 1 January 2026)	0%	10%
Cement clinker under HS Code 2523.10.00	10%	0%

Export Tax update

Introduced an export levy on veneered sheets of heading 44.08. The rate is 30% of the value of the commodity (F.O.B) or TShs 150 per Kilogram, whichever is greater



Excise Duty updates

12-Month License Validity

Now excise duty licenses are valid for 12-month period rather than being renewable on calendric year (31 Dec).

Excise duty deadline

Deadline for deferring payment of excise duty amended from last day to 25th day of the month.

Clarity for Financial Institutions

All financial institutions licensed under the BOT Act or the Bank and Financial Institutions Act, including Microfinance services providers falling under Tier 1, fall under the Excise Duty regime.



Increase of Excise Duty from 5% to 7%

Excise duty rate has increased to 7% in respect of the service for pay-to-view television provided by licensed operator of cable, terrestrial infrastructure, satellite or other technology other than the Government or the local government authority

Dutiable value for electronic communication service

The definition has been updated to provide that excise duty is applied on:

- (a) the use of a cable or mobile phone either fixed or wireless, the amount payable for electronic communication service or data supplied in relation to the use of a cable fixed mobile phone or wireless phone; and
- (b) a prepaid electronic communication service, the face value of the voucher at a sale

Additional 20% Excise Duty on Used Tableware (Kitchen Accessories)

An additional 20% excise duty applies to imported used tableware, utensils, and similar products.

Excise Duty updates

Food and Beverage Industry

HS Code	Item	Unit	Previous Rate	New Rate
15.17	Margarine; edible mixtures or preparations of animal, vegetable, or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
1517.10.00	Margarine, excluding liquid, Margarine			
	Imported	Kg	N/A	TShs 500 per Kg
1517.90.00	-Other Imported	Kg	N/A	TShs 500 per Kg
1601.00.00	Sausages and similar products of meat, meat offal, blood, or insects; food preparations based on these products			
	Locally produced	Kg	N/A	5%
	Imported	Kg	N/A	10%
1905.90.90	Other			
	Locally Produced	kg	N/A	TShs 50 per Kg
	Imported	Kg	N/A	TShs 100 per Kg
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06			
	-Potatoes			
2005.20.00	Locally produced	Kg	N/A	TShs 50 per Kg
	Imported	Kg	N/A	TShs 100 per Kg

Excise Duty updates

Food and Beverage Industry (cont ...)

HS Code	Item	Unit	Previous Rate	New Rate
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Other, including mixtures other than those of subheading 2008.19:			
2008.99.00	Other			
	Locally Produced	Kg	N/A	TShs 50 per Kg
	Imported	Kg	N/A	TShs 100 per Kg
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.			
	Locally Produced	Kg	N/A	5%
	Imported	Kg	N/A	10%
2202.99.00	Other			
	Locally Produced		N/A	TShs 600
	Locally produced, containing not more than 300 parts per million of Caffeine	1	N/A	TShs 134.2 per litre
	Other locally produced products under this HS Code	1	Tshs. 561.00 per litre	Tshs. 561.00 per litre
	Imported	1	Tshs. 600.00 per litre	Tshs. 600.00 per litre

Excise Duty updates

Food and Beverage Industry (cont ...)

HS Code	Item	Unit	Previous Rate	New Rate
22.03	Beer made from Malt			
2203.00.10	---Stout and porter			
	Locally produced			
	Made from 100 % Locally Grown Barley	L	TShs 620 per Litre	TShs 630 per Litre
	Made from wholly or partially Imported Barley	L	TShs. 918.00 per litre	Tshs.928.00 per litre
	Imported		TShs 963.90	TShs 973.90
2203.00.90	Other			
	Locally produced made from 100% locally grown barley	L	TShs 620 per litre	TShs 630 per litre
	Made from wholly or partially imported barley	L	TShs 918 per litre	TShs 928 per litre
	Imported		TShs 963.90 per litre	TShs 973.90 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
2204.10.00	Sparkling Wine			
	With the domestic grapes content exceeding 75%	L	TShs 200 per litre	TShs 215 per litre
	Other	L	TShs 5,600 per litre	TShs 5,615 per litre
	-Other wine; grapes must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	-- In containers holding 2 litres or less			
	With the domestic grapes content exceeding 75%	L	Tshs. 200.00 per litre	Tshs. 215.00 per litre
	Other	L	Tshs. 5,600 per litre	Tshs.5,615 per litre

Excise Duty updates

Food and Beverage Industry (cont ...)

HS Code	Item	Unit	Previous Rate	New Rate
2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres			
	With the domestic grapes content exceeding 75%	L	Tshs. 200.00 per litre	Tshs. 215.00 per litre
	Other	L	Tshs. 5,600 per litre	Tshs.5,615 per litre
2204.29.00	-- Other			
	With the domestic grapes content exceeding 75%	L	Tshs. 200.00 per litre	Tshs. 215.00 per litre
	Other	L	Tshs. 5,600 per litre	Tshs. 5,615 per litre
2204.30.00	- Other grape must			
	With the domestic grapes content exceeding 75%	L	Tshs. 2,466.00 per litre	Tshs. 2,481.00 per litre
	other	L	Tshs. 5,600 per litre	Tshs. 5,615 per litre
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205.10.00	- In containers holding 2 litres or less			
	With the domestic grapes content exceeding 75%	L	Tshs. 200.00 per litre	Tshs. 215.00 per litre
	Other	L	Tshs. 5,600 per litre	Tshs. 5,615 per litre
2205.90.00	- Other			
	With the domestic grapes content exceeding 75%	L	Tshs. 2,466.45 per litre	Tshs. 2,481.4 5 per litre
	other	L	Tshs. 5,600 per litre	Tshs. 5,615 per litre
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			

Excise Duty updates

Food and Beverage Industry (cont ...)

HS Code	Item	Unit	Previous Rate	New Rate
2206.00.10	Cider			
	Locally Produced	L	TShs 2,959.74 per litre	TShs 2,974.74 per litre
	Imported	L	TShs 2,959.74 per litre	TShs 2,974.74 per litre
2206.00.20	Opaque beer (for example Kibuku)			
	Beer made from 100% local unmalted cereals	L	TShs 540 per litre	TShs 555 per litre
	Imported	L	TShs 963.90 per litre	TShs 978.90 per litre
2206.00.90	Other			
	Other beverages produced from locally grown fruits such as banana, tomato, rosella, etc., other than grapes with domestic content exceeding 75%	L	TShs 73.20 per litre	TShs 88.20 per litre
	Other/Imported	L	TShs. 2,959.74 per litre	TShs 2,974.74 per litre
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	--Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
	Locally Produced	L	Tshs. 5,000 per litre	Tshs. 4,000 per litre
	Imported	L	Tshs. 7,000 per litre	Tshs. 5,000 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs, and other spirituous beverages.			
2208.20.00	Locally produced spirits are obtained by distilling grape wine or grape marc from locally produced grapes.	L	TShs 540 per litre	TShs 565 per litre

Excise Duty updates

Food and Beverage Industry (cont ...)

HS Code	Item	Unit	Previous Rate	New Rate
2208.60.00	Vodka			
	Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)	L	TShs 2,466.45 per litre	TShs 2,491.45 per litre
	Other locally produced products under this heading	L	TShs 3,978 per litre	TShs 4,003 per litre
	Imported products under this heading:			
2208.20.00	- Spirits obtained by distilling grape wine or grape marc	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.30.00	- Whiskies	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.50.00	- Gin and Geneva	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.60.00	- Vodka	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.70.00	- Liqueurs and cordials	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	Other:			
2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
2208.90.90	---Other:	L	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre

Excise Duty updates

Others

HS Code	Item	Unit	Previous Rate	New Rate
2711	Petroleum gases and other gaseous hydrocarbons			
2711.21.00	Natural gas	Kg	Tshs 0.45 per cubic feet	Tshs 0.55 per cubic feet
24.04				
2404.12.00	-- Other, containing nicotine	Kg	N/A	30%
	Locally manufactured	Kg	N/A	30%
	Imported			
34.01	Soap; organic surfaceactive products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
	- Soap and organic surfaceactive products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11.00	-- For toilet use (including medicated products)			
	Imported	Kg	N/A	10%
3401.19.00	-- Other			
	Imported	Kg	N/A	10%
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			

Excise Duty updates

Others (cont...)

HS Code	Item	Unit	Previous Rate	New Rate
3402.50.00	-Preparations put up to retail sale			
	Imported	Kg	N/A	10%
3402.90.00	- Other			
	Imported	Kg	N/A	10%
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10.00	Fireworks			
	Locally manufactured	Kg	N/A	25%
	Imported	Kg	N/A	25%
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
71.17	Imported	Kg	N/A	TShs 400 per kg
	Imitation jewellery			
	Of base metal, whether or not plated with precious metal:			
7117.11.00	Cuff-links and studs			
	Locally Produced	Kg	N/A	10%
	Imported	Kg	N/A	10%
7117.19.00	-- Other			
	Locally produced	Kg	N/A	10%
	Imported	Kg	N/A	10%
7117.90.00	- Other			
	Locally produced	Kg	N/A	10%
	Imported	Kg	N/A	10%

Excise Duty updates

Others (cont...)

HS Code	Item	Unit	Previous Rate	New Rate
8543.90.00	- Parts			
	Locally manufactured	Kg	N/A	30%
	Imported	Kg	N/A	30%
94.01	Imported seats (other than those of heading 94.02) whether or not convertible into beds, and parts thereof.			
	Swivel seats with variable height adjustment:			
9401.31.00	Of wood	u	20%	25%
9401.39.00	Other	u	20%	25%
	Seats other than garden seats or camping equipment, convertible into beds:			
9401.41.00	Of wood		20%	25%
9401.49.00	Other		20%	25%
	- Seats of cane, osier, bamboo or similar materials:			
9401.52.00	-- Of bamboo	u	20%	25%
9401.53.00	-- Of rattan	u	20%	25%
9401.59.00	-- Other	u	20%	25%
	- Other seats, with wooden frames:			
9401.61.00	-- Upholstered	u	20%	25%
9401.69.00	-- Other	u	20%	25%
	- Other seats, with metal frames:			
9401.71.00	-- Upholstered	u	20%	25%
9401.79.00	-- Other	u	20%	25%
9401.80.00	- Other seats	u	20%	25%
	- Parts:			
9401.91.00	-- Of wood	u	20%	25%
9401.99.00	-- Other	u	20%	25%

Excise Duty updates

Others (cont...)

HS Code	Item	Unit	Previous Rate	New Rate
94.03	Other furniture and parts thereof.			
9403.10.00	Metal furniture of a kind used in offices	u	20%	25%
9403.20.00	Other metal furniture	u	20%	25%
9403.30.00	wooden furniture of a kind used in offices	u	20%	25%
9403.40.00	Wooden furniture of a kind used in the kitchen	u	20%	25%
9403.50.00	Wooden furniture of a kind used in the Bedroom	u	20%	25%
9403.60.00	Other wooden furniture's	u	20%	25%
9403.70.00	Furniture of plastics	u	20%	25%
	-Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.82.00	Of bamboo	u	20%	25%
9403.83.00	--Of rattan	u	20%	25%
9403.89.00	--Other	u	20%	25%
	-Parts			
9403.91.00	--Of wood	u	20%	25%
9403.99.00	--Other	u	20%	25%
7323.91.00 7323.99.00 7323.93.00 7615.10.10 7615.10.90	imported used tableware, kitchenware, utensils, cutlery and other related products	u	N/A	20%

Custom Duty updates

Manufacturing Industry

Item	Previous Rate	New Rate	Scheme
Flat-rolled products of iron or non-alloy steel under HS Codes 7210.49.00; 7210.61.00; 7210.69.00; 7210.70.00; and 7210.90.00.	25% or US\$ 200/MT whichever is higher	35% or US\$ 350/MT whichever is higher for one year	Stay
Flat rolled products		5%	Stay
Flat-rolled products of iron or non-alloy steel under HS Codes 7212.40.00 and 7212.50.00	35%	35% or US\$ 350 / MT whichever is higher for one year	Stay
Unbleached kraft paper and paperboard under HS Code 4804.51.00	10%	25% for one year	Stay
Refined vegetable oils under HS Codes 1507.90.00; 1508.90.00; 15.09; 15.10; 1511.90.30; 1511.90.90; 1512.19.00; 1512.29.00; 1513.19.00; 1513.29.00; 1514.19.00; 1514.99.00; 1515.19.00; 1515.29.00; 1515.50.00; 1515.60.00 and 1515.90.00	35%	35% or US\$ 300/MT whichever is higher for one year	Stay
Fiberboard of wood or other ligneous materials such as medium density fibreboard (MDF) under Heading 44.11	25%	35% for one year	Stay
Plywood, veneered panels and similar laminated wood under Heading 44.12	25%	35% for one year	Stay
Worked monumental or building stone under Heading 68.02	25%	35% for one year	Stay
Ceramic tiles under HS Codes 6907.21.00; 6907.22.00; 6907.23.00; 6907.30.00; and 6907.40.00.	35%	35% or US\$ 3/Sqm whichever is higher for one year	Stay
Bars and rods of iron or non-alloy steel under Heading 72.14	35%	35% or US\$ 250/MT whichever is higher for one year	Stay
Inputs such as metalized paper, phenolic impregnated film paper under HS Code 4811.90.00 used to manufacture labels, thermal paper rolls for cash registers, POS & EFD Machines and plywood.	10%	10% for one year	Duty Remission
Inputs under HS Codes 2713.20.00; 5603.14.00; 2710.19.59; 3920.10.10 and 6802.99.00 used by local manufacturer of waterproofing membranes.	10% or 35%	0% for one year	Duty Remission

Custom Duty updates

Manufacturing Industry (cont...)

Item	Previous Rate	New Rate	Scheme
Cocoa powder, not containing added sugar or other sweetening matter under HS Code 1805.00.00.	0%	10% for one year	Stay
Iron and steel products under HS Code 7209.16.00; 7209.17.00; 7209.18.00; 7209.25.00; 7209.26.00; 7209.27.00; 7209.28.00; 7209.90.00; 7211.23.00; 7211.90.00; 7226.92.00; and 7225.50.00.	10%	10% or USD 125/MT whichever is higher for one year	Stay
Inputs under HS Codes 3920.61.10, 7019.19.00, 7019.11.00, 6006.90.00, 7019.12.00, 3920.10.10, 4016.93.00, and 3907.91.00 used to manufacture glass reinforced plastic pipes	10% or 25%	0% for one year	Duty Remission
Iron and steel reinforcement bars and hollow profiles under HS Codes 7213.10.00; 7213.20.00; 7213.99.00; 7306.30.00; 7306.50.00; 7306.61.00; 7306.69.00; and 7306.90.00.	25% or USD 200/MT whichever is higher	25% or USD 250/MT whichever is higher for one year	Stay
Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes whether or not surface worked but not otherwise worked of plastics under HS Codes 3916.10.00; 3916.20.00; and 3916.90.00.	0%	10% for one year	Stay
Imported wheat grain under HS Codes 1001.99.10 and 1001.99.90	35%	10% for one year	Duty Remission
Refined Bleached Deodorized (RBD) Palm Stearin under HS Code 1511.90.40 used by domestic manufacturers of soaps	10%	0% for one year	Duty Remission
Safety matches under HS Code 3605.00.00.	25%	25% or US\$ 1.35/kg whichever is higher for one year	Stay
Gypsum powder under HS Code 2520.20.00	0%	10% for one year	Stay
New pneumatic tyres of rubber, of a kind used on motorcycles under HS Code 4011.40.00.	10%	25% for one year	Stay
Organic surface-active agents under HS Codes 3402.31.00; 3402.39.00; and 3402.49.00 used by manufacturers of detergents and liquid soaps.	10%	0% for one year	Duty Remission
- Electrolytically plated or coated with zinc under HS Codes 7212.20.00	N/A	10% or US\$ 125 / MT whichever is higher for one year	Stay

Custom Duty updates

Manufacturing Industry (cont...)

Item	Previous Rate	New Rate	Scheme
Baby diapers under HS Code 9619.00.90.	25%	35% for one year	Stay
Inputs under HS Codes 4804.39.00; 4805.11.00; 4805.19.00; 4805.24.00; and 4805.25.00 used to manufacture corrugated boxes	10% or 25%	0% for one year	Duty Remission
Inputs under HS Code 3401.20.10 used to manufacture soap	35%	10% for one year	Duty Remission
Inputs under HS Codes 7312.10.00; 7217.20.00; 7408.19.00; 7409.11.00; 7605.21.00; 2710.19.56; 3815.90.00; 5402.19.00; 5903.90.00; 7907.00.00; and 2712.10.00 used to manufacture electrical cables	10% or 25%	0% for one year	Duty Remission
Polyester/ Nylon Twine under HS Code 5607.50.00	10%	25% for one year	Stay
Imported Vitenge under HS Codes 5208.51.10; 5208.52.10; 5209.51.10; 5210.51.10; 5211.51.10; 5212.15.10; 5212.25.10; 5513.41.10; and 5514.41.10	50%	35% for one year	Stay
Imported cotton grey fabric under HS Codes 5208.11.00; 5208.12.00; 5208.13.00; 5208.19.00; 5209.11.00; 5209.12.00; 5209.19.00; 5210.11.00; 5210.19.00; 5211.11.00; 5211.12.00; 5211.19.00; 5212.11.00; and 5212.21.00	25%	25% or 0.25 US\$ per meter whichever is higher for one year	Stay
Imported items under HS Code 4811.90.00 (Other paper, paperboard, cellulose wadding and webs of cellulose fibres)	10%	25% for one year	Stay
Nails, tacks, drawing pins, corrugated nails staples and similar articles of iron or steel, whether or not with heads of other materials under HS Code 7317.00.00	35%	35% or US\$ 350 per metric ton whichever is higher for one year	Stay
Inputs/raw materials used to manufacture capital goods/equipment for various sectors under headings 73.07; 83.11; 85.44; 68.06; 74.19; 72.08; 73.12; 73.15; 73.18; 84.82; 84.83; 72.22; 73.04; 84.81; 84.84; 73.25; 40.10; and 76.06	10%, 25% or 35%	0% for one year	Duty Remission
Inputs under HS Codes 7409.11.00; 7409.19.00; 7410.11.00; 7410.12.00; 7409.21.00; 8001.10.00; and 3810.90.00 used to manufacture radiators	10%, 25% or 35%	0% for one year	Duty Remission
Inputs under HS Codes 8538.90.00; 4016.99.00; 8205.59.00; 8536.10.00; 8536.69.00; 8536.90.00; 8547.20.00; 3926.90.90; 3917.32.00; and 8544.30.00 used to manufacture wiring harnesses for vehicles and motorcycles.	10% or 25%	0% for one year	Duty Remission

Custom Duty updates

Manufacturing Industry (cont...)

Item	Previous Rate	New Rate	Scheme
Lithium-ion electric accumulators under HS Code 8507.60.00 used in the assembling/manufacturing of vehicle and motorcycles.	25%	0% for one year	Duty Remission
Inputs and raw materials under HS Codes 3215.19.00; 3403.99.00; 3506.91.00; 3818.00.00; 3907.99.00; 3907.99.00; 3916.90.00; 3917.39.00; 3919.90.90; 3920.69.90; 3920.99.90; 3921.14.90; 3921.90.90; 5402.11.00; 5404.90.00; 7019.90.90; 8536.90.00; and 8544.49.00 used to manufacture optical fiber cables	10% or 25%	0% for one year	Duty Remission
Float, toughened and multiple-walled insulating units of glass under HS Codes 7005.10.00; 7005.21.00; 7005.29.00; 7005.30.00; 7007.19.00; 7007.29.00 and 7008.00.00	10%	35% for one year	Stay
Flat-rolled products of iron or non-alloy steel under HS Code 7212.60.00	10%	10% or US\$ 300/MT whichever is higher for one year	Stay
Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated under HS Code 7212.30.00	25% or US\$ 200 / MT whichever is higher	25% or US\$ 300 / MT whichever is higher for one year	Stay
Iron and steel flat rods products under HS Codes 7225.91.00; 7225.92.00; and 7225.99.00.	10%	25% or US\$ 300/MT whichever is higher for one year	Stay
Corrugated iron sheets under HS Code 7210.30 and 7210.41.00.	35%	35% or US\$ 500/MT whichever is higher for one year	Stay
Flat -rolled products of other alloy steel under HS Code 7226.99.00.	10%	10% or US\$ 300/MT whichever is higher for one year	Stay
Flat-rolled products of iron or non-alloy steel under HS Code 7210.30.00.	25%	35% or US\$ 500/MT whichever is higher for one year	Stay
Iron and steel cans under HS Codes 7310.10.00 and 7310.29.90	25%	0%	Duty Remission

Custom Duty updates

Food & Beverage Industry

Item	Previous Rate	New Rate	Scheme
Mineral and aerated waters under HS Code 2201.10.00.	35%	60% for one year	Stay
Packaging materials under HS Codes 7310.21.00; 6305.10.00; 4819.20.90; and 5407.44.00 used for packing processed coffee.	25%	0% for one year	Duty Remission
Packaging materials under HS Codes 4819.20.90; 5407.44.00; and 3923.29.00 used by local manufacturers of tea (blenders).	25%	0% for one year	Duty Remission
Cane sugar under HS Code 1701.14.90 imported under a permit issued by the Tanzania Sugar Board.	100% or US\$ 460/MT whichever is higher	35% for one year	Stay
Inputs under HS Codes 3923.50.90; 4819.20.90; 4819.30.00; 4819.50.00; 4821.90.00; and 7607.19.90 used by domestic manufacturers of yoghurt, powdered or UHT milk.	25% or 35%	0% for one year	Duty Remission
Table salt under HS Code 2501.00.90	35%	50% for one year	Stay
Crude vegetable oils of soya-beans, groundnuts, coconuts, mustard and linseed under HS Codes 1507.10.00; 1508.10.00; 1513.11.00; 1513.21.00; 1514.11.00; 1514.91.00; and 1515.11.00.	0%	10% for one year	Stay
Consumption sugar under HS Code 1701.14.90 as well as sugar for industrial use under HS Code 1701.99.10 imported under permits issued by the Tanzania Sugar Board	100%	35%	Stay

Transport Industry

Item	Previous Rate	New Rate	Scheme
Buses for transportation of more than 25 persons under HS Codes 8702.10.99; 8702.20.99 and 8702.90.99 imported for rapid transport project	25%	0% for one year	Stay
CKD for three-wheel motorcycle excluding chassis and its components under HS Code 8704.21.90.	25%	10% for one year	Duty Remission

Custom Duty updates

Agriculture Industry

Item	Previous Rate	New Rate	Scheme
Raw material under HS Codes 3208.20.10; 3208.20.20; 3208.90.20 and 3210.00.10 used in leather processing	10% or 35%	0% for one year	Duty Remission
Raw materials under HS Codes 2710.99.00; 2528.00.00; and 3505.20.00 used to manufacture different types of fertilizers	10% or 25%	0% for one year	Duty Remission
Packaging materials under HS Codes 6305.10.00; 4819.40.00; 7310.29.90; 6305.33.00; 6305.20.00; 6304.91.90 and 7607.19.90 used by local producers of agricultural seeds.	25%	0% for one year	Duty Remission
Cotton yarn under headings 52.05; 52.06; and 52.07 except HS Code 5205.23.00.	10%	25% for one year	Stay
Horticultural products under HS Codes 0604.20.00; 0604.90.00; 0808.10.00; and 0808.30.00	25%	35% for one year	Stay

Other

Item	Previous Rate	New Rate	Scheme
Toys, and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.under HS Code 9503.00.00	25%	35%	Stay
Cash registers and other Electronic Fiscal Device (EFD) Machines and Point of Sale (POS) of HS Codes 8470.50.00 and 8470.90.00 imported by the Government or authorized persons	10%	0% for one year	Duty Remission
Worn items of clothing, footwear and articles under HS Code 6309.00.10; 6309.00.20 and 6309.00.90	35% or USD 0.40/Kg whichever is higher	35% for one year	Stay
Smart cards under HS Code 8523.52.00 imported by the National Identification Authority	25%	0% for one year	Duty Remission

Other introduced amendments include:

- Introduce the East African Community Assembling and Manufacturing of Goods Regulations with the implementation set to take effect on 1 July 2026.

Tanzania National Budget Brief 2025 - 2026

On 13 June 2025, we published our Tanzania National Budget Brief for the fiscal year 2025 - 2026. In case you missed our National Budget brief, you can access a copy by clicking on the image below.





Do you have any questions or thoughts? Our team looks forward to hear from you.



[PKF in Eastern Africa](#)



[@pkftanzania](#)



www.pkfea.com



[@PKF Tanzania](#)

TANZANIA

Dar es Salaam

1st Floor, Tower B
Girl Guides Building, Plot No. 1088
Kibasila Street, Upanga
P. O. Box 7323 Dar es Salaam
Tel: (+255 22) 2152501/3/4
Cell: (+255) 784 520097

E-mail: pkftz@pkfea.co.tz

KENYA

Nairobi

Kalamu House, Grevillea Grove
Off Brookside Drive
P. O. Box 14077 - 00800
Nairobi
Tel: (+254 20) 4270000
Cell: (+254) 732 144000

E-mail: pkfnbi@ke.pkfea.com

UGANDA

Kampala

Kalamu House
Plot 1B
Kira Road
P. O. Box 24544
Kampala
Tel: (+256 312) 305800

E-mail: pkfkam@ug.pkfea.com

Mombasa

1st Floor, Pereira Building
Pramukh Swami Maharaj Road
P. O. Box 90553 - 80100
Mombasa
Tel: (+254 41) 2226422/3
Cell: (+254) 724 563668

E-mail: pkfmsa@ke.pkfea.com

RWANDA

Kigali

KG 5 Avenue 44, Kacyiru
P. O. Box 341
Kigali
Tel: (+250) 255 104514
Cell: (+250) 788 454746
(+250) 788 386565

E-mail: pkfkgl@rw.pkfea.com

Malindi

Malindi Complex
Lamu Road
P. O. Box 5572 - 80200
Malindi
Tel: (+254 42) 2120701
Cell: (+254) 722 209620

E-mail: pkfmld@ke.pkfea.com

SOUTH SUDAN

Kigali

PKF South Sudan C/O PKF Kenya LLP
Kalamu House, Grevillea Grove,
Westlands
P O. Box 14077, 00800
Nairobi, Kenya
Tel: (+254) 732 144000

Email: pkfnbi@ke.pkfea.com

Nakuru

Fourth floor, Office Block
Westside Mall, Junction of
Kenyatta Avenue and West Road
P. O. Box 1236 - 20100 , Nakuru
Tel: (+254 51) 2211906
Cell: (+254) 796 015656

E-mail: pkfnku@ke.pkfea.com



This newsletter is written in general terms for guidance only and is not a substitute for professional advice. Whilst every care has been exercised in ensuring the accuracy of information contained herein, we will not accept any responsibility for errors or omissions or for any action taken, or refraining from action without appropriate professional advice. This newsletter is for the exclusive use by the clients of PKF and its associates and no part of it may be reproduced without our prior written consent.

PKF Advisory Limited is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firms.