



## **PUBLIC NOTICE**

### **COLLECTION OF GAMING TAX**

Through the Finance Act, No. 4 of 2017 the Parliament amended the Gaming Act, Cap 166 of the Laws of Tanzania and gave Tanzania Revenue Authority (TRA) mandate to collect Gaming Tax with effect from 1st July, 2017. With these changes, TRA is now responsible for assessing, collecting and accounting for Gaming Tax Revenues.

In order to implement these changes, all stakeholders and taxpayers who were paying their various gaming tax dues to the Gaming Board of Tanzania are now **Directed** to submit their tax returns and pay their respective taxes to TRA. It should be understood that payment of gaming tax is a full and final satisfaction of the income tax obligation of the Operator for the period involved. Therefore, the stakeholders/Taxpayers in the gaming industry are **Directed** to observe the following:

- i. To comply and pay gaming taxes to TRA according to existing applicable rates;
- ii. To register and obtain Taxpayer Identification Number (TIN) for those who are not registered as such.
- iii. To fill and submit gaming tax returns to TRA Offices in the Tax Region where TIN is registered.
  - ❖ For those who are operating gaming activities in Dar es Salaam and whose TINs are registered in any of the Dar es Salaam Tax Regions, they will submit their gaming tax returns in the TRA Office located on the 3<sup>rd</sup> Floor, Summit Tower, along Lumumba Street, Ilala, Dar es Salaam. Operators of gaming activities in up country regions will access our services in the respective TRA Tax Regional offices where the TIN has been registered.
- iv. To use the GFS Codes specified below when making payments of gaming tax due to TRA and in accordance with the type of gaming activity conducted by gamers:

### Gaming Taxes on specific services

Chapter	Sub Chapter	Item	Sub Item	Description	GFS Code
1	1	440	107	Tax on Sports Betting on stakes (sales)	11440107
1	1	440	108	Tax on Sports Betting winnings	11440108
1	1	440	109	Tax on Slots (Route) Operation	11440109
1	1	440	110	Tax on SMS Lotteries	11440110
1	1	440	111	Tax on National Lotteries	11440111
1	1	440	112	Tax on Casino Gross Gaming Revenue (GGR)	11440112
1	1	440	113	Tax on Casino winnings	11440113
1	1	440	114	Tax on Forty Machines Site	11440114

Tanzania Revenue Authority (TRA) is call upon all the taxpayers, gamers inclusive are reminded to pay their tax dues on timely basis in order to contribute towards implementation of National Development Goals and avoid any unnecessary costs for non-compliance.

**For more information please contact your nearest TRA Office or Call TRA Call Centre Toll Free Number: 0800750075/0800780078, E-mail Address: [services@tra.go.tz](mailto:services@tra.go.tz)**

***“Together We Build Our Nation”***

**Issued by Commissioner for Domestic Revenue  
Tanzania Revenue Authority (TRA)**