



Registration of
Storage Facilities

Monitoring of Storage Facilities

Synopsis on the introduction of Registration and Monitoring of storage facility

As introduced by the Finance Act 2022 which came into effect from 1 July 2022, that any person who establishes a storage facility with the aim of keeping goods for business purpose shall register the facility with the TRA.

And that, the owner of the storage facility shall keep records of all stored goods in the storage facility registered and report to the TRA on monthly basis in the manner prescribed by the Commissioner General (CG) of TRA.

Failure to register the storage facility or storage of goods without being reported as required, the penalty to the facility owner shall be 300 currency point (Currently, TShs. 4,500,000) and be responsible to pay any detected loss of revenue with respect to undisclosed goods, whether the goods are owned by the storage facility owner or not.

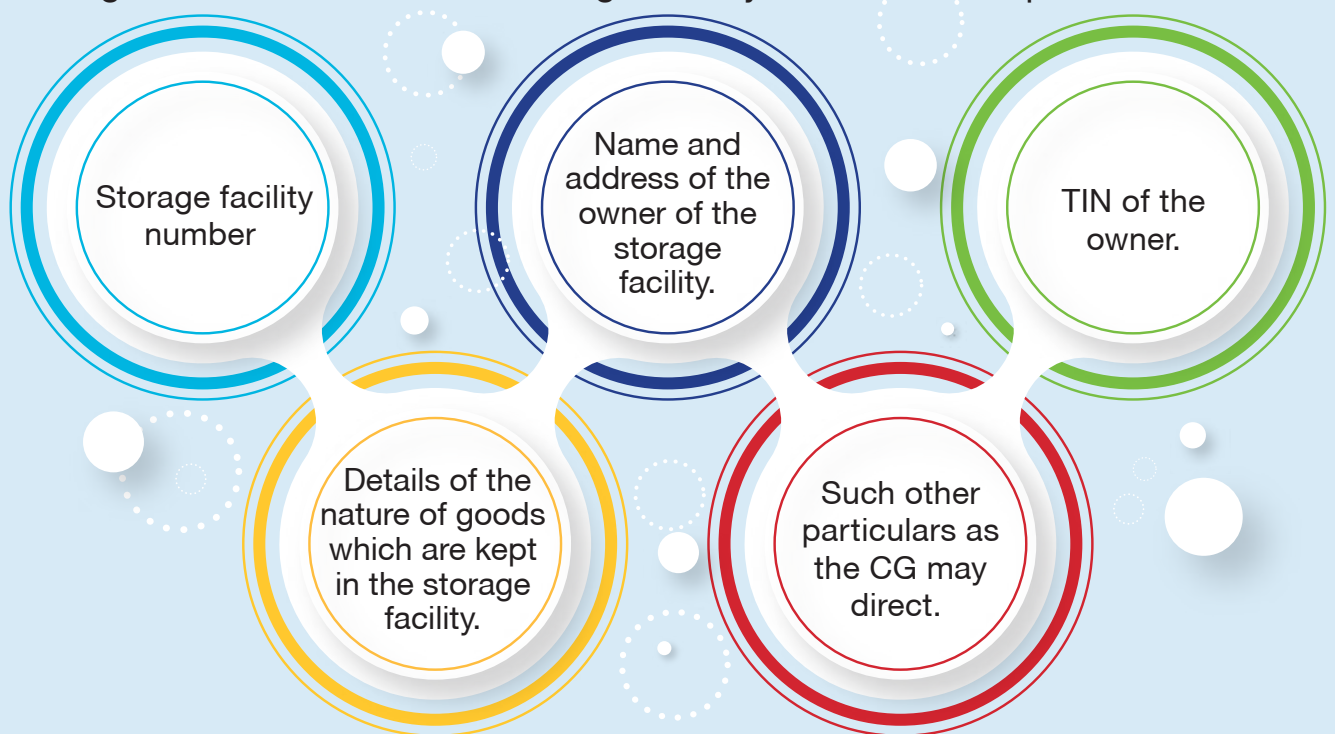
Government Notice No. 478W published on 01st July 2022 Regulation on the Registration of Storage Facilities

With the already issued regulation on the same, it is of paramount importance to all business owners with storage facilities to take note as to what the applied regulation is all about.

1. Registration of Storage Facilities:

Any storage facility which keeps goods for business purposes is required to be registered with the CG and that CG shall establish and keep a register of storage facilities.

The following are the details of the storage facility that will be required:



2. Other Obligations to owners of storage facilities:

Any change in particulars to the storage facility register by the owner of the facility should be disclosed within 30 days from the date of such change and entered in the register by the CG;

The owner of storage facility shall record all goods stored at his storage facility and keep such record in the manner as shall be directed by the CG; (refer the form)

The owner of a storage facility shall, on monthly basis, not later than the 7th day of the following month, submit to the Commissioner General a stock movement ledger which shall disclose goods kept in his storage facility during the month, including details of owners of the goods, origin and destination

(Please find as appended under Appendix 1 Registration Form for Storage Facility & Storage Facility Monthly Return)

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APPENDIX 1



TANZANIA REVENUE AUTHORITY

REGISTRATION FORM FOR STORAGE FACILITY/FOMU YA USAJILI WA MAENEO YA KUMFADHA BOMBA
(Kamp. cha 45)

Facility Owner Information/Taarifa za Mmiliki wa Ghala

1] TIN of the Facility Owner/TIN ya Mmiliki wa Ghala

2] Name/Jina (Majina Matatu)

3] Facility Number/Number ya Ghala Mat

4] Postcode/Namba ya Makazi Phone Number/Namba ya Simu

5] Region/Mkoa District/Jira la Wilaya

6] Size of Storage Facility/Ukubwa wa Ghala Square Metres/Miza za Miza

6] Type of goods Stored/Aina za Bichaa Zinatanzwa

(a)

(b)

(c)

(d)

Declaration/Uthibitisho

7] I, Mmiliki (Owner of Storage Facility/Miliki wa Ghala)

Declare that the information filed in this form are correct and complete Nambani kwamba bichaa zote zilozata kwenda form hii ni kamili, sahihi na za uhakika bila kuacha taarifa yoyote

8] Signature/Sani 9] Title/Wachizi

10] Date/Tarehe / /

For Official Use Only/Kwa Matumizi ya Ofisi tu

Date of Registration/Tarehe ya Usajili



TANZANIA REVENUE AUTHORITY

(Under Regulation 12A(6))

TO: Commissioner General
PO Box 11491
DAR ES SALAAM

Storage Facility Monthly Return

Storage Facility No.

TIN:

Month:

Location:

Date:

S/ N	Stock Owner and TIN	Source of Stock (imported /local)	Name of Importer/Sup plier	Opening Balance	Acquisitio n during the month	Monthly discharge s	Closing balance	Remar ks, if any

Name of Facility Owner..... Signature

Date Official Stamp.....

NOTE:-

To be submitted in duplicate