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## TRA Extends Electronic Filing of Income Tax Returns to Cover PAYE

- Individual TIN required to file Remit Pay as You Earn (PAYE).
- Each entity to appoint Declarant who will be filing returns.
- Audit firm to certify annual income tax returns.
- Quick access to information.

On 18th August 2020, the Tanzania Revenue Authority (TRA) issued a public notice to require all employees to have a Tax Payer Identification Number (TIN).

The reason behind the said requirement is the introduction of the new online system for tax collection known as Electronic Filing System of Tax Returns (E-filing). The system is set to facilitate companies or institutions on the following:

- *Filing of annual returns;*
- *Remit PAYE;*
- *Register as an electronic filer of tax returns;*
- *Appoint declarants who will submit tax returns on behalf of an entity;*
- *Appoint audit firm and auditors for certification of income tax returns prior to submission to TRA;*
- *File tax returns;*
- *Certification of income tax returns;*
- *Application for extension of time to file returns;*
- *Access and view filed returns, assessments and other relevant information.*

To access the system, TRA has set up a link (<https://efiling.tra.go.tz/>). Employees who do not have a TIN are required to apply online using their National ID number (NIN) or NIDA card number (<https://ots.tra.go.tz/>). Those with neither a NIN nor NIDA can register for TIN by physically visiting TRA offices.

TRA has also set a grace period up to 31st December 2020 for all employees and employers to fulfil the requirements set forth in this notice. In the meantime, in remitting PAYE for employees not having a TIN, employers can temporarily use TIN no 999 999 999 for remittance purpose.

To assist taxpayers as well as their professional advisors in complying with the E-filing system, TRA has prepared a User Guide, which provides step-by-step instructions on how to execute the various tasks required by the system. The E-filing also allows users to access and view information within the system, including filed returns and assessments.

It should be noted that, the employer shall retain his responsibility of withholding and remitting PAYE to the Authority by appointing declarants who will submit tax returns on behalf of the entity. The return shall be prepared by the declarant and shall show the employees' personal TIN and PAYE instead of a collective single payment.

If you require specific advice on this matter, please email our Dr Alex Nguluma [a.nguluma@rexattorneys.co.tz](mailto:a.nguluma@rexattorneys.co.tz)

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