PLUSTAX
ASSOCIATES



- **COMPANY REGISTRATION RATES (BRELA & REQUIREMENTS)**
- **TAX ESTIMATES APPLICATION RATES**
- **BUSINESS LICENSE APPLICATION RATES**

@Plustax associates 2025

COMPLIANCE SERVICE

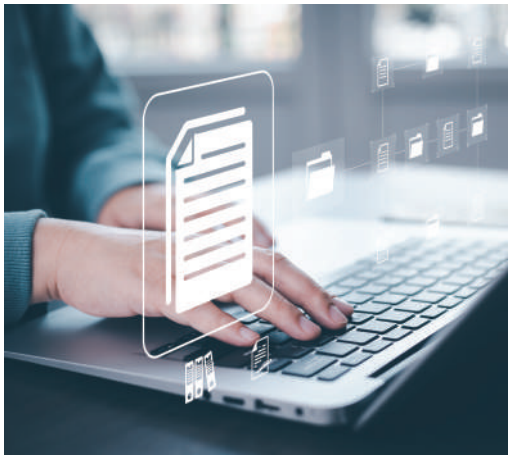
BRELA REQUIRED DETAILS

Company Information for *MEMART* Preparations:

- Company Name
- Company Email
- Office Location/ full Address – (Region/District/ Ward/Block No./Plot No./House No./ if office is surveyed)
- Business Activities (Nature of the Business)
- Number of Shares



Directors/ Shareholders Information:



- Full Name
- NIDA -National ID for Resident 0r Passport number and copies of their representative countries.
- Dates of Birth
- TIN Numbers ***[not for foreigners]***
- Directors Emails & Phone Numbers
- P.O.BOX (foreigners will provide their foreign residential address & zip code)

Number of Shares Subscribed to:

- Residential Address of Local Director (Region/District/Ward/Block No./Plot No./House No./ if office is surveyed) ***or***

- Residential Address of Foreign Director (Country/City/Zip code/Street/ Area name/Block Number/Plot Number/House Number).

MEMORANDUM & ARTICLE OF ASSOCIATIONS

BRELA
BUSINESS REGISTRATIONS AND LICENCING AGENCY



BRELA FEES FOR REGISTERING LOCAL COMPANY

Charged based on Company's Capital Range.

CAPITAL RANGE CHARGES **(TZS)**

20,000 to 1mil - 167,200 (Fee)

1mil to 5mil - 247,200 (Fee)

5mil to 20mil - 332,200 (Fee)

20mil to 50mil - 367,200 (Fee)

More than 50mil - 512,200 (Fee)

- ***BRELA*** *- Stamp Duty Fee:* ***10,000/=***
- ***BRELA*** *- ORS system charges:* ***5,000/=***

TAX SERVICE

ESTIMATED CORPORATE TAX REQUIRED FEE

Applicable Tax Rate are: 30%

Charged based on estimated profit during the year of income as follows;

Estimated profit	Tax rate	Estimated tax payable	Estimated profit after tax
0	30%	Nill	0
1,000,000	30%	300,000	700,000
5,000,000	30%	1,500,000	3,500,000
10,000,000	30%	3,000,000	7,000,000
50,000,000	30%	15,000,000	35,000,000
100,000,000 & above	30%	30,000,000	70,000,000

NB: *The estimated tax payable shall be paid on 4 installments equally.*

WITHHOLDING TAX AND STAMP DUTY REQUIRED FEE

Applicable Withholding Rate are: **(10%)**
Applicable Stump Duty Rate are: **(1%)**

Charged based on Contract amount, that is accordance to the guidance of TRA a Lease Agreement.

- Lease Agreement per month = **200,000/=** (Fee)
- Lease Agreement per year = **2,400,000/=** (Fee)

- Withholding Tax Fee: **240,000/=**
- Stamp Duty Fee: **24,000/=**



BUSINESS LICENSE SERVICE

Business Licenses Issued under District, Town/Municipal or City Council.

LICENSE REQUIRED DETAILS

1. Have a Valid and active Email Address,
2. Valid and Active phone number,
3. Lease Agreement or Title deed in the name of the applying entity as a proof of having a business Premise,
4. Certificate of Incorporation for a Company or a Certificate of Registration for a Business Name,
5. Tax Identification Number (TIN),
6. Company Shareholders or Business Partners Identifications cards such as Passport ID, Birth Certificate, Voters ID, National ID for Tanzania Citizens OR Residency Permit Class “A” for Shareholders OR Residency Permit Class “B” for Directors for Non-Citizens staying in Tanzania,
7. Sector Permit for Businesses Regulated by Sector Ministry, Authorities or Agencies from the Respective Agencies (Provide Link to a Content Document for the Sectors)



LICENSE FEES FOR COMPANY;

Charged based on **Company Industry/Category/Sector.**

Business Licenses registration Rates

INDUSTRYS' CATEGORISED

- Commercial Farming/ Animal/ Fishery Husbandry..... **150,000/=**
- Entertainment Halls..... **300,000/=**
- Sale of Agricultural Products within the Country..... **100,000/=**
- Second bases clothes (mitumba) dealers..... **300,000/=**
- General Insurance and Assurance Agent..... **1,000,000/=**
- Real Estate..... **600,000/=**
- Restaurants and Ordinary Hotels and Guest House..... **400,000/=**

  Super Markets..... **200,000/=**

Departmental Stores

- City/Municipal..... **400,000/=**
- District ..... **200,000/=**
- Endorsement on Transfer licenses District, Minor settlement, and Villages ..... **10,000/=**
- Reginal trade Companies..... **100,000/=**

Professional Consultants

- Business consultancy ..... **200,000/=** [Foreign Owned **2,000**]
- Buying and Selling Motor Vehicles..... **500,000/=**

Sales of Spare parts and Machine tools

- Motor Vehicle ..... **250,000/=**
- Dispensary, health center..... **30,000/=**
- Motor Cycles ..... **80,000/=**
- Bicycle ..... **30,000/=**
- Industrial Spares and Tools ..... **250,000/=**
- Agricultural ..... **60,000/=**
- Marine spares and tools ..... **200,000/=**
- Domestic Appliances Retail ..... **100,000/=**
- Electrical and household items retail ..... **100,000/=**







INDUSTRYS' CATEGORISED

- Regional Trading Companies ..... **100,000/=**
- Bookshop and Stationeries..... **100,000/=**
- Co-operative Societies..... **40,000/=**
- Beauty Salons and SPAs..... **40,000/=**
- Wholesale trade ..... **300,000/=**
- Gyms.....

Building Contractors

- Building society..... **100,000/=**
- Contractor Class I..... **1,000,000/=**
- Contractor Class II..... **800,000/=**
- Contractor Class III..... **700,000/=**
- Contractor Class IV..... **650,000/=**
- Contractor Class V..... **500,000/=**
- Contractor Class VI..... **400,000/=**
- Contractor Class VIII..... **300,000/=**

- Barber Shops ..... **40,000/=**
- Electrical Contractors.....
- Hand crafts and Works of Arts.....
- Mechanical Contractors..... **400,000/=**
- Electronic Media (Radio and Television ..... **400,000/=**
- Civil Contractors .....
- Printing and Publishing of Books and Newspapers ..... **400,000/=**







Transportation Offices/Agents..... 300,000/=
Cosmetics ..... 120,000/=
Hospitals Local ..... 150,000/=
Car Parks .....
Dispensaries ..... 80,000/=
Waste Management .....
Health Centers..... 80,000/=



INDUSTRYS' CATEGORISED

Broker

- Insurance broker ..... 200,000/=
- Shipping broker..... 1,000,000/=
- Trade broker ..... 400,000/=
- Court broker..... 400,000/=
- Stock exchange broker .....

Sale of Pharmaceuticals

- Part I poison shop..... 200,000/=
- Part II poison shop ..... 100,000/=

Schools

- Private Primary School..... 300,000/=
- Private Secondary Schools and Collages ..... 500,000/=







Pharmacies

- Part I poison shop..... 200,000/=
- Part II poison shop..... 100,000/=

- Day care Centers.....
- Bars and Pubs .....
- Public Toilets and Bathrooms.....
- Restaurants .....
- Organized Exhibition, Concerts and Events .....
- Grocery ..... 60,000/=
- Installation and Maintenance services .....
- Wholesale ..... 300,000/=
- Sub-wholesale ..... 200,000/=

Retail shops

- District ..... 50,000/=
- Minor settlement ..... 20,000/=
- Village ..... 8,000/=







INDUSTRYS' CATEGORISED



Catering services

- Take away ..... **100,000/=**
- Mobile Catering ..... **100,000/=**

- Ordinary Hotels/ Guest Houses .....**100,000/=** Plus Tshs. **2,000/=** Per bedroom

Processing and Manufacturing of goods and selling

- Small Scale ..... **100,000/=**
- Medium Scale ..... **400,000/=**
- Large Scale ..... **600,000/=**

Specified professionals

- Business consultancy ..... **200,000/=** [Foreign Owned **2,000**]
- Lawyer..... **300,000/=** [Foreign Owned **5,000 USD**]
- Tax practitioner ..... **300,000/=** [Foreign Owned **3,000 USD**]
- Quantity Surveyor ..... **300,000/=** [Foreign Owned **3,000 USD**]
- Engineers ..... **300,000/=** [Foreign Owned **3,000 USD**]
- Auditor/Accountant ..... **300,000/=** [Foreign Owned **3,000 USD**]
- Medical Practitioner ..... **150,000/=** [Foreign Owned **1,000 USD**]
- Any other consultancy ..... **200,000/=** [Foreign Owned **3,000 USD**]
- If employees of government ..... **NIL**
  - Parastatal Organization ..... **NIL**
  - Religious owned, institution ..... **NIL** or
  - Private companies ..... **NIL**

- Attended Telephone Services ..... **200,000/=**