



ISO 9001:2015 CERTIFIED

**USER GUIDE
FOR
ELECTRONIC FILING OF TAX RETURNS**

**TRA HEADQUARTERS
DAR ES SALAAM
August 2020**

Version 1.0

PREFACE

The purpose of this user guide is to provide step-by-step instructions on how to perform and execute various tasks through the developed system of electronic filing of tax returns (E-filing). Specifically, this user guide provides guidance for the following processes and/or activities;

1. Register as an electronic filer of tax returns (e-filer);
2. Appoint declarants who will submit tax returns on behalf of an entity;
3. Appoint audit firm and auditors for certification of income tax returns prior to submission to Tanzania Revenue Authority (TRA);
4. File tax returns;
5. Certification of income tax returns;
6. Application for extension of time to file tax returns; and
7. Access and view filed returns, assessments and other relevant information.

This guide is provided for reference only and is subject to changes without prior notice. The contents of this guide do not override the provisions of the respective tax laws. Screenshots and associated information in this guide are intended for illustrations only.

Enquiry

Enquiries may be made to the Tanzania Revenue Authority by physically visiting nearby TRA offices or using the following contacts;

- i. Toll free Mobile numbers: [0800 750 075](tel:0800750075)
[0800 780 078](tel:0800780078)
- ii. e-mails: group.efilingsupport@tra.go.tz
services@tra.go.tz
huduma@tra.go.tz

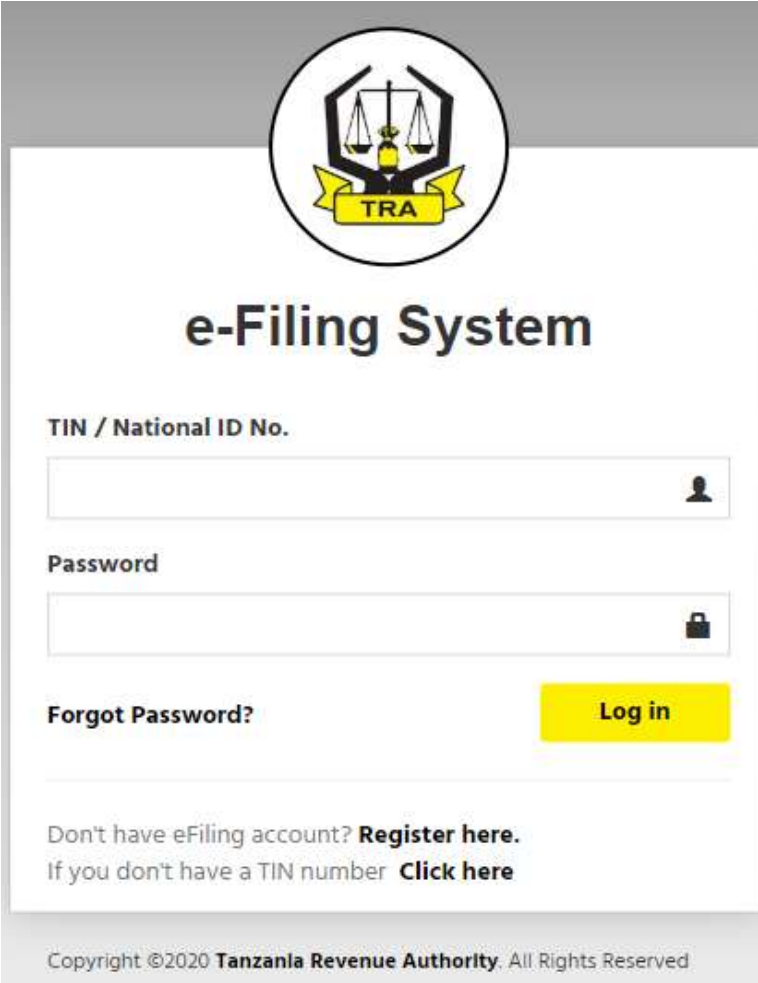



TABLE OF CONTENTS

PREFACE	1-1
1.0 Getting Started	1
2.0 Registration	2
3.0 Log in.....	8
4.0 Appoint Declarant(s) (For entities only)	10
5.0 Appoint an Audit Firm	13
6.0 Filing of Returns (Other than Returns of Income)	15
7.0 Filing of Returns of Income.....	21
8.0 Certification of Return of Income by Auditors	28
8.1 Appointment of Auditors to Certify Returns	28
8.2 Certification of Returns by an Appointed Auditor.....	31


1.0 Getting Started


You can access e-filing system by visiting TRA website (www.tra.go.tz) and click “**Online Tax return Filing**” link from the “**Do it online**” menu of the website. The log-in screen will then appear as depicted below.





e-Filing System

TIN / National ID No. 

Password 

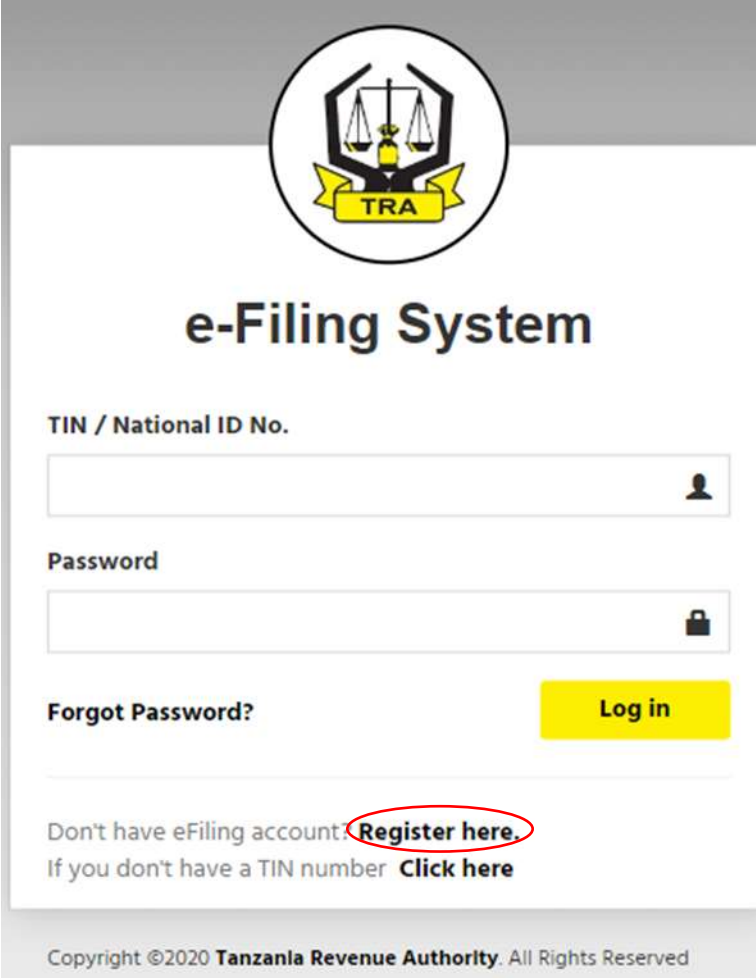
[Forgot Password?](#) [Log in](#)


Don't have eFiling account? [Register here.](#)
If you don't have a TIN number [Click here](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

2.0 Registration

Step 1: To register as an e-filer, click on the link “**Register here**” to initiate the process.





e-Filing System

TIN / National ID No.

Password

Forgot Password? [Log in](#)

Don't have eFiling account: [Register here.](#)
If you don't have a TIN number [Click here](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

After you click the “Register here” link, you will be directed to the screen that prompts your TIN as depicted on the following screen



TIN

Register

Already have an account? **Login here**
Forgot password? **Reset here**

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

Step 2: Enter a valid TIN and then click “**Register**” link to proceed. After clicking Register link, you will be directed to the next screen

Note

For Entities, the TIN of the Director/Representative will be required. The Director/Representative required must be one of the persons registered in TRA TIN Database as the Director/Representative of such an entity. The Screen for entities will be as depicted below:



Please enter company's director's or representative's TIN and click Next!

TIN

101-317-587

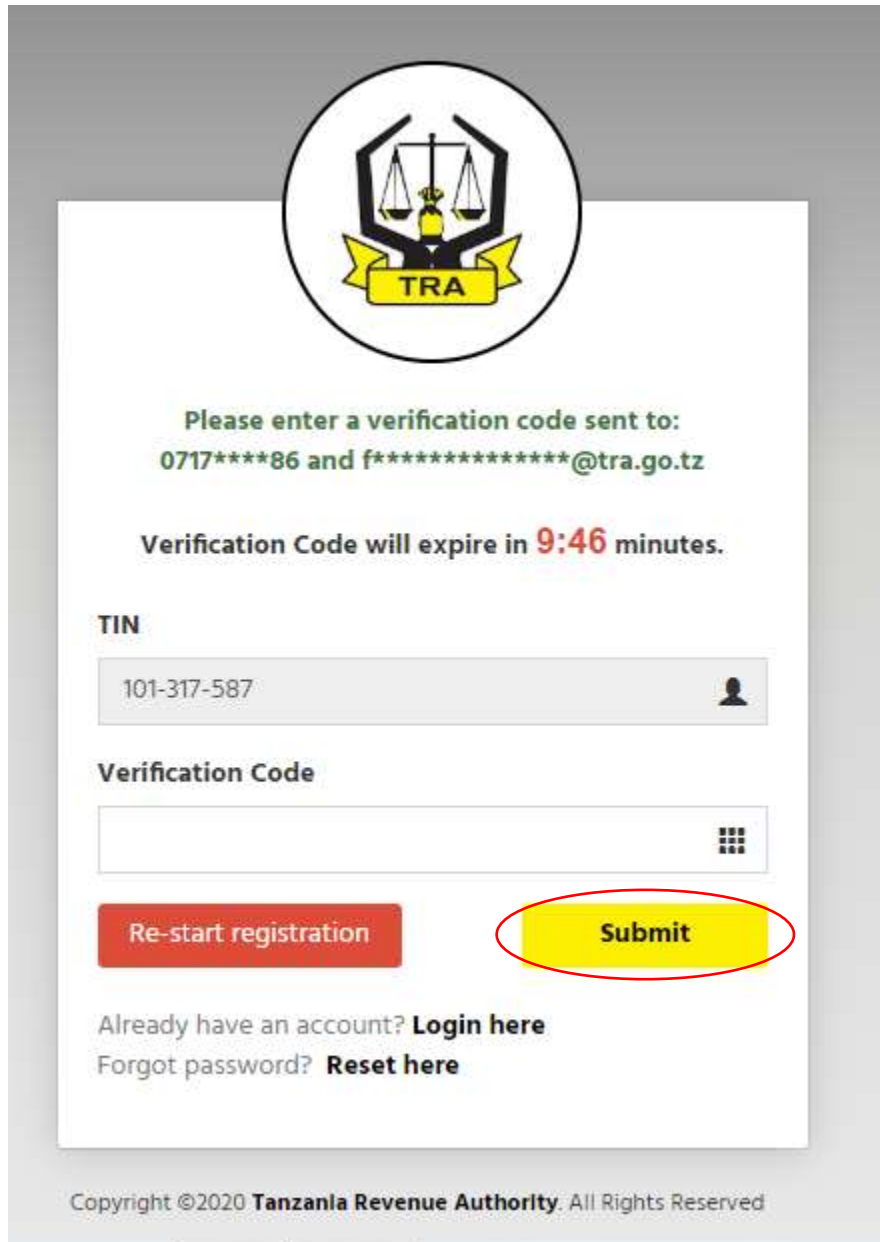
Director's or representative's TIN


Next

Already have an account? **Login here**
Forgot password? **Reset here**

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

Following input of valid TIN, the system will automatically send a four-digit verification code to the mobile number and the e-mail of the Individual or Director/Representative of the entity. The verification code will be sent to the mobile number and the e-mail of the Individual or Director/Representative that is maintained in the registration database by TRA. Therefore, persons are required to ensure they have valid contact details and undergone biometric registration prior to register as e-filers. The verification code will be entered in the field as indicated on the following screen:







Please enter a verification code sent to:
0717****86 and f*****@tra.go.tz

Verification Code will expire in **9:46** minutes.

TIN

101-317-587 

Verification Code




[Re-start registration](#) [Submit](#)

Already have an account? [Login here](#)
Forgot password? [Reset here](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

Step 3: After keying in the verification code, click **“Submit”** where you will be directed to the next screen that will prompt you to enter a password as depicted on the following screen:





You can now provide password to finalise registration for eFiling. Password should have atleast one uppercase, lowercase letter, special character, and a number with minimum length of 8 characters.

Password

Confirm password

[Re-start registration](#) [Finish](#)

Already have an account? [Login here](#)
Forgot password? [Reset here](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

Step 4: After creating your password, click **“Finish”** to complete the e-filer registration process. Upon successful registration, the following message will pop up on your screen



Success!

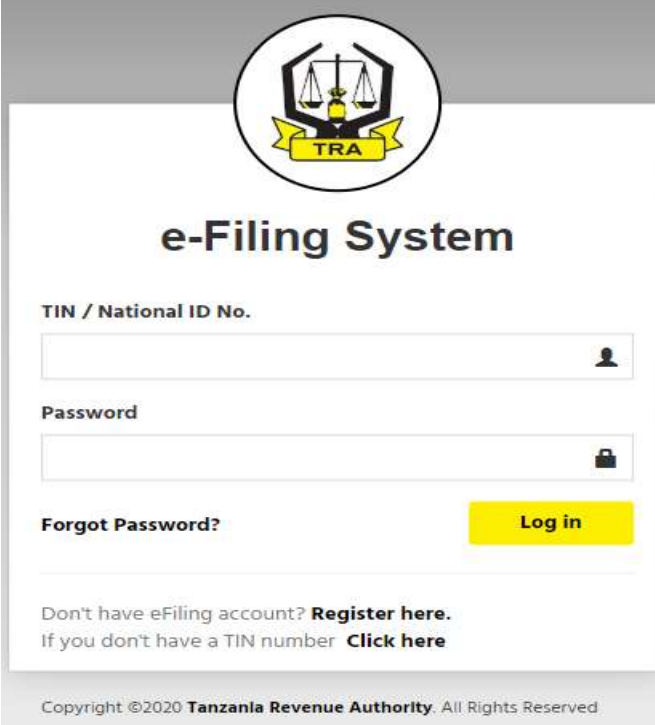
Congulatlulation! you have successfully completed your eFiling registration. Together We Build Our Nation.


[Go To Login](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

3.0 Log in

Step 1: Visit TRA official website (www.tra.go.tz) and click “**Online Tax Return Filing**” link from the “**Do it online**” menu of the website. The log-in screen will then appear as depicted below





e-Filing System

TIN / National ID No.

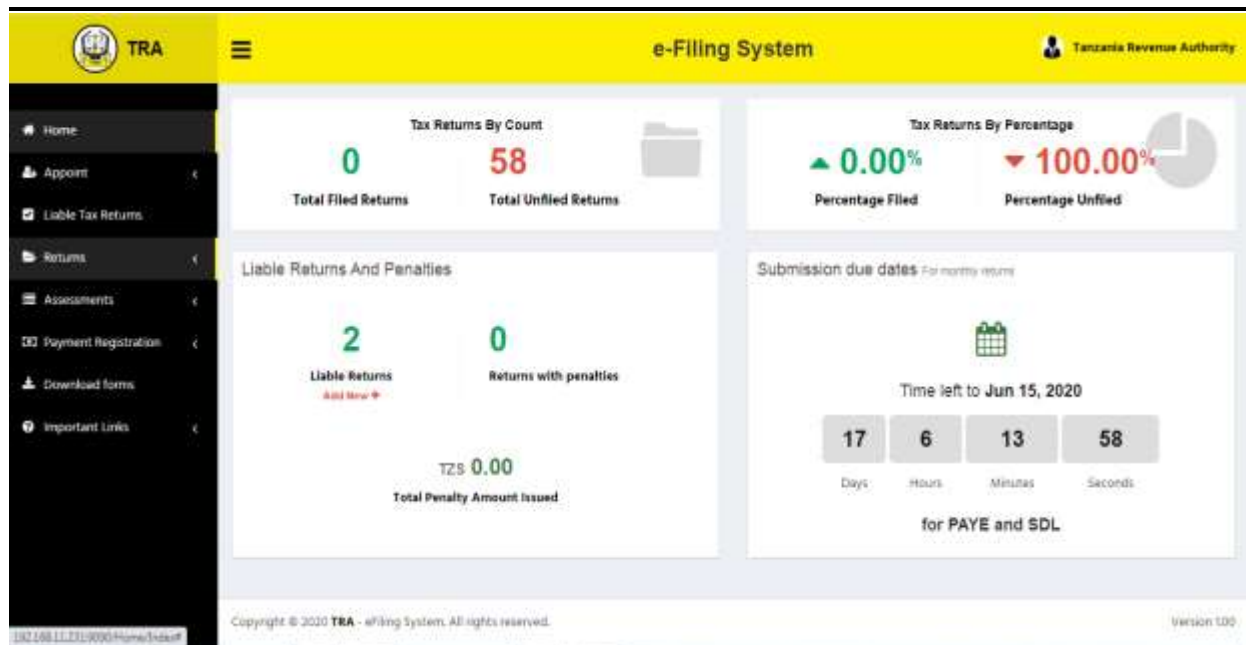
Password

[Forgot Password?](#) [Log in](#)

Don't have eFiling account? [Register here.](#)
If you don't have a TIN number [Click here](#)

Copyright ©2020 Tanzania Revenue Authority. All Rights Reserved

Step 2: Enter your registered TIN and password to log in to the e-filing system. After successful log in, the following home screen will appear



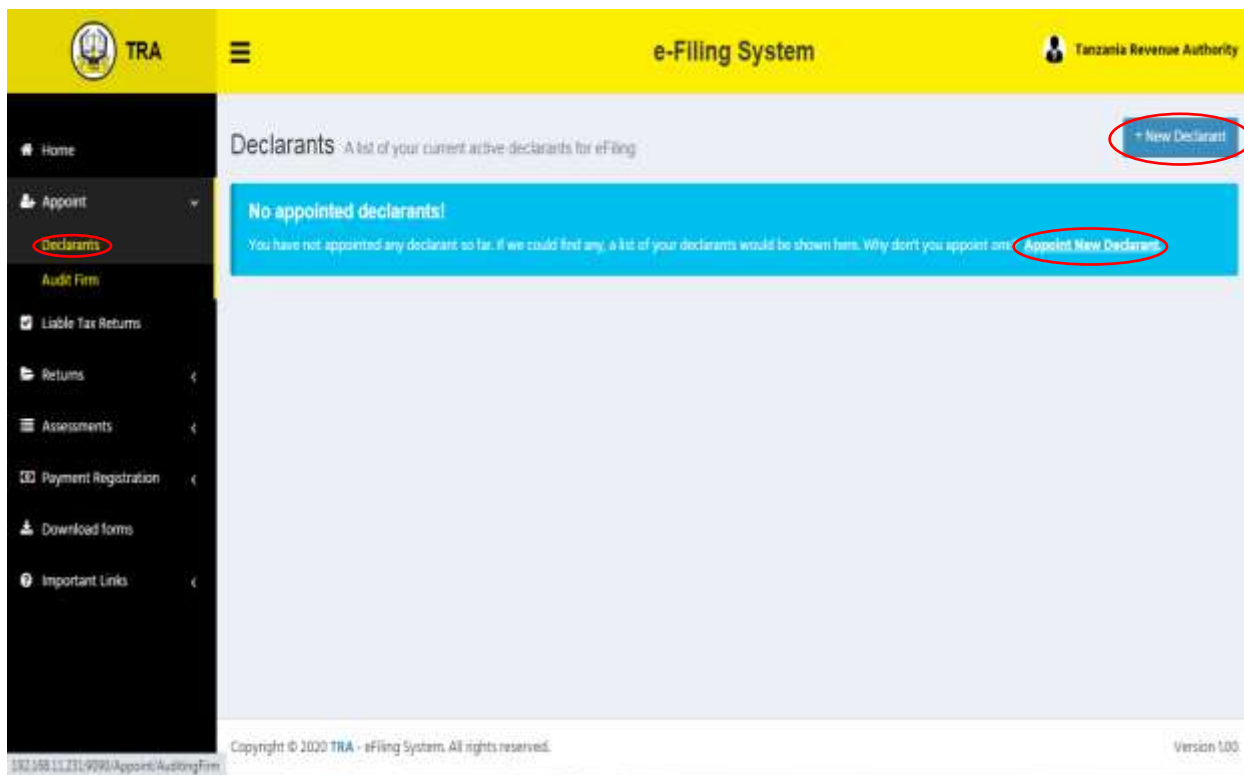
The screen after log in will indicate various menu and information and the e-filer will opt for an activity intended at a particular point in time. The following links and their functions are briefly described

- i) **Appoint:** This link enables the e-filer to appoint
 - a. Declarant(s) *(for entities only)* and
 - b. Audit Firm *(for all persons except taxpayers under presumptive regime)* for certification of Returns of income.
- ii) **Liabie Tax Returns:** This link enables the e-filer to select, by ticking, the type of returns that are applicable to his business in case one is missing.
- iii) **Returns:** This link indicates a list of returns already filed and those not yet filed and provide a link for the e-filer to effect filing of returns.
- iv) **Assessment:** This link provides a list of assessments for various filed returns
- v) **Payment Registration:** This link saves for enabling taxpayers select assessments and make payments directly without login into the separate RGS portal for payment
- vi) **Download Forms:** This links enables the e-filer to download various return forms in excel format. The same can be filled and later uploaded during filing process.

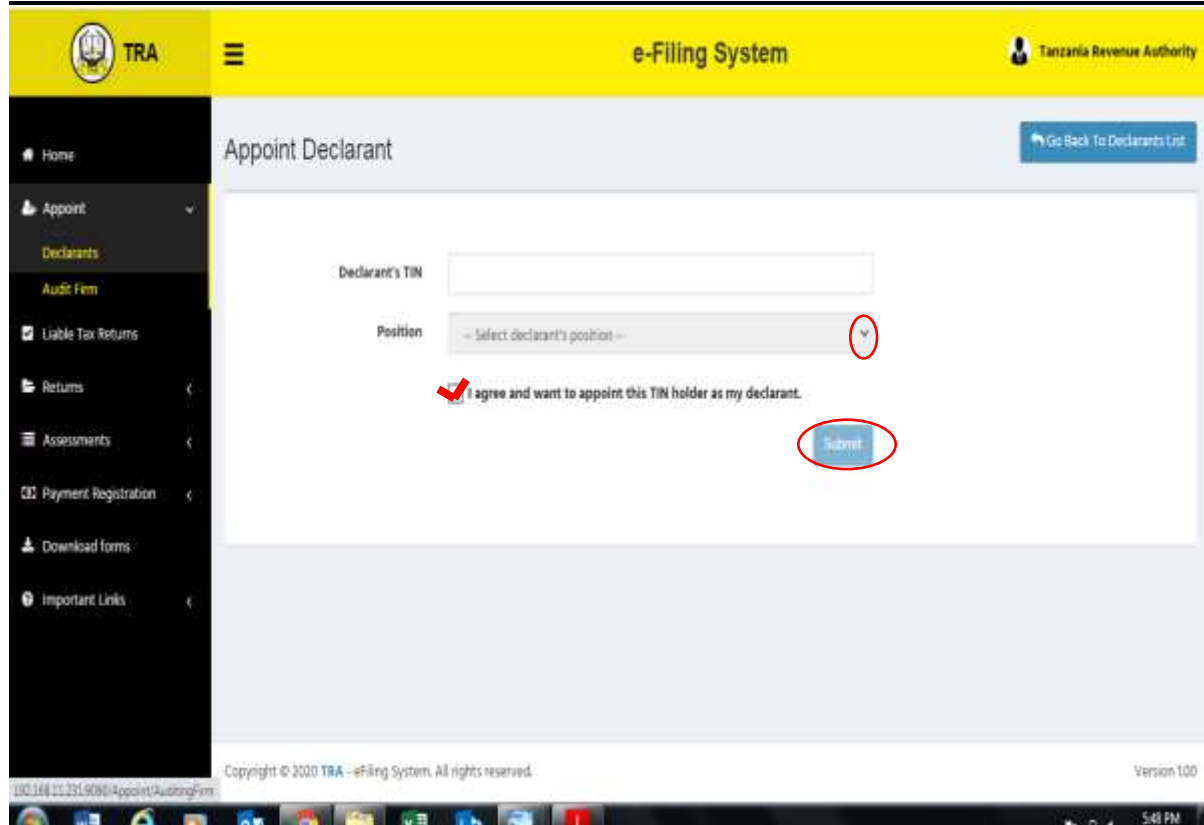
vii) **Important Links:** This provides links to documents and other systems that are related to the process of return filing and processing. User Guides and Payment Processing System can be accessed through this link.

4.0 Appoint Declarant(s) (For entities only)

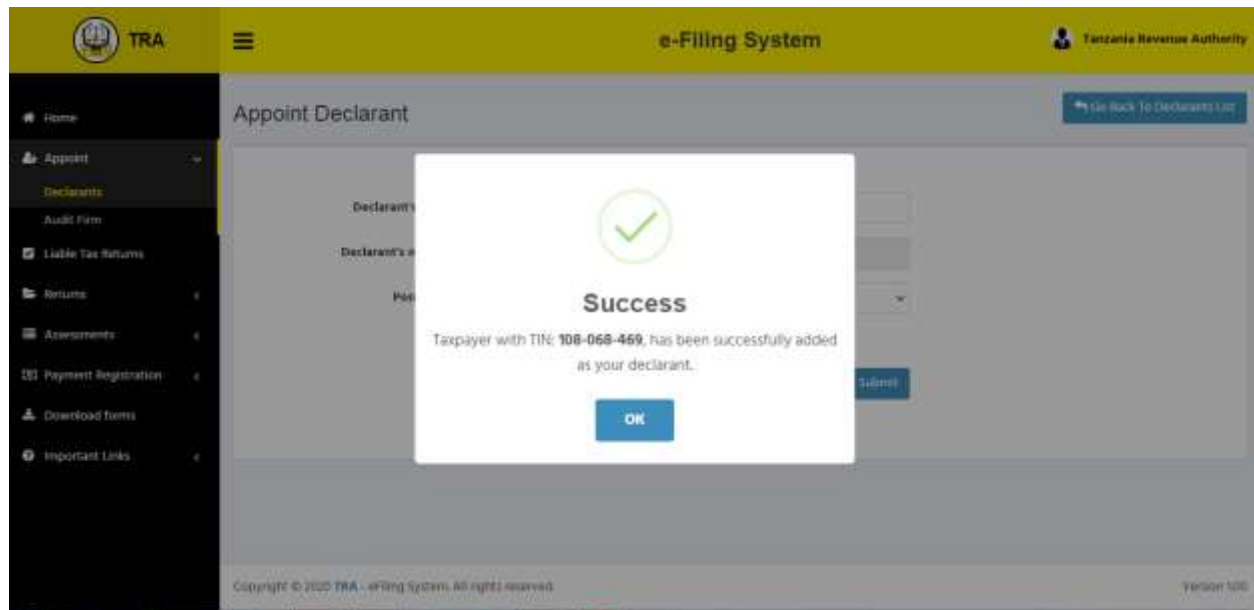
Step 1: In order to file returns, an entity must appoint a declarant who must be an individual. Appointment of a declarant is done by clicking the **“Appoint”** link after on the log in home screen.



Step 2: Click on the **“New Declarant or Appoint New Declarant”** to proceed to the next screen that will prompt TIN of the prospective declarant as depicted below. Enter Declarant’s TIN, the system will retrieve the name of the individual selected, select position of such a declarant and tick to agree to appoint such a declarant then click **“Submit”**.



Step 3: Following successful appointment, the following message will pop up on the screen to indicate successful completion of the process.



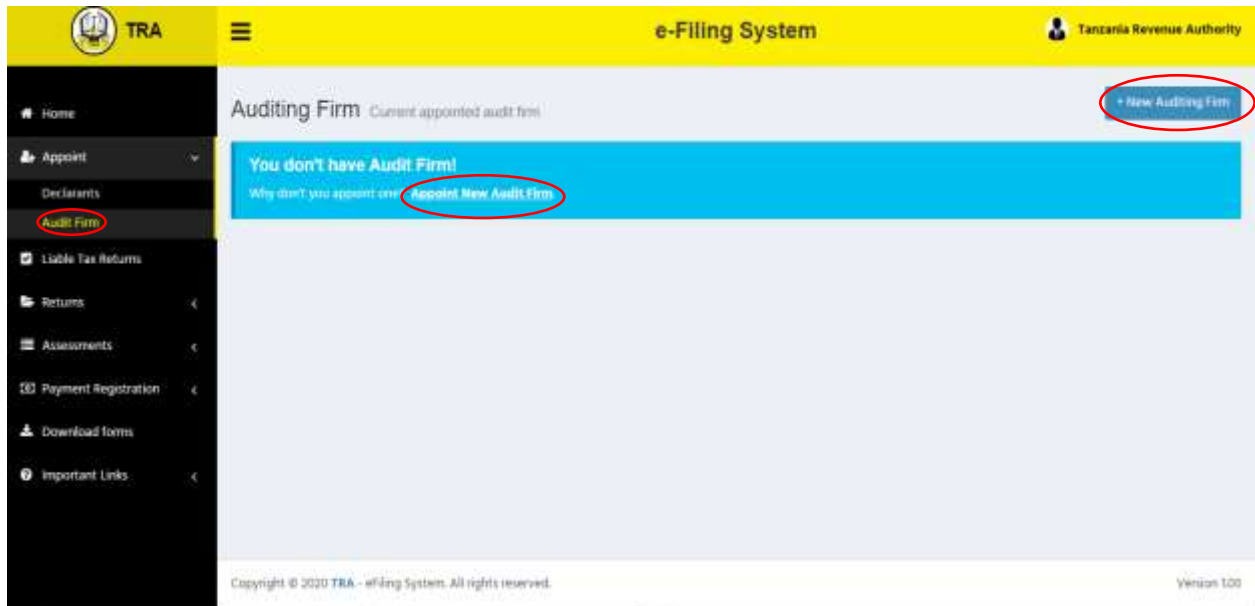


Note:

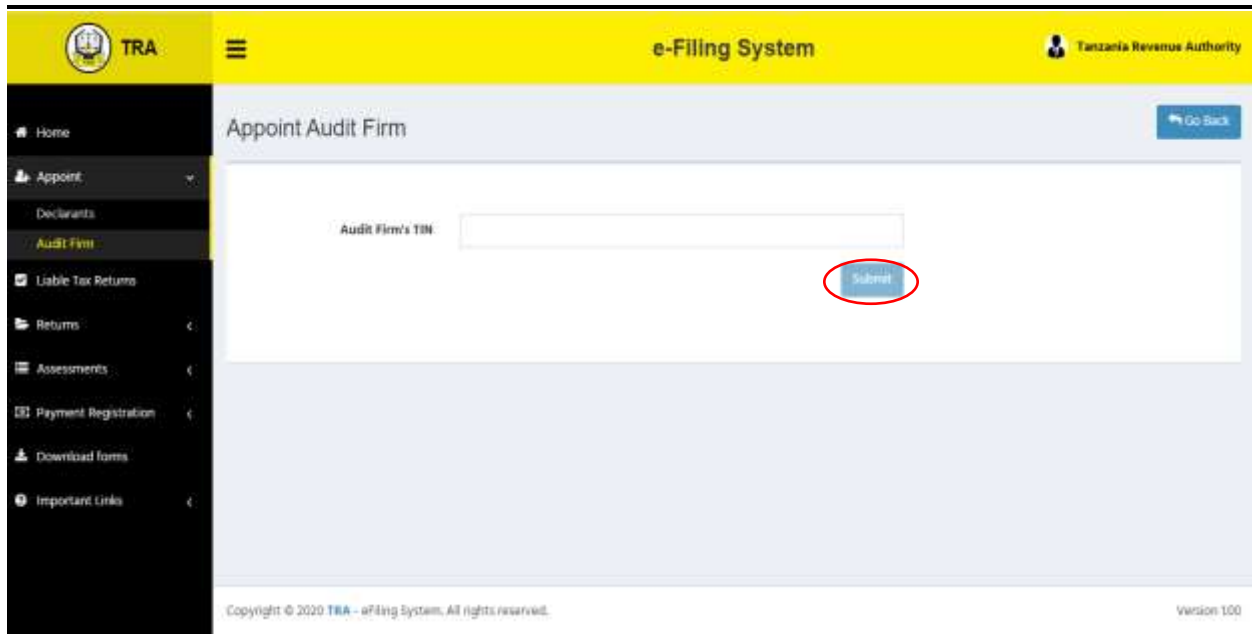
- i). The appointed declarant will receive notification message through his/her mobile number and email address maintained in the database by TRA
- ii). An appointed Declarant can be removed at the discretion of an Entity at any time
- iii). More than one Declarants can be appointed by an e-filer
- iv). An appointed Declarant must also be registered as an e-filer in order to execute his duties of filing returns
- v). A declarant can continue with other filing functions as an individual taxpayer on top of a duty of a declarant of an entity
- vi). A single declarant (an individual) can be appointed by more than one entity

5.0 Appoint an Audit Firm

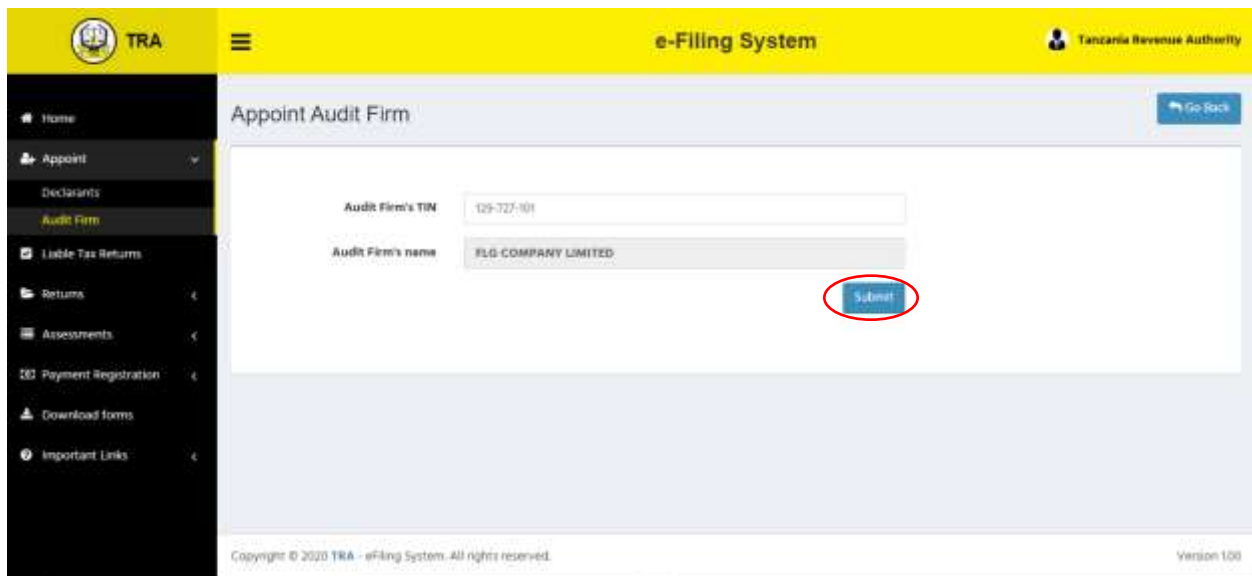
Step 1: In order to fulfil the requirement of certification of Returns of income, an e-filer must appoint an Audit Firm. Appointment of an Audit Firm is done by Clicking **“Appoint”** then **“Audit Firm”** link on the log in homepage where you will be directed to the following screen.



Step 2: Click on the **“New Audit Firm or Appoint New Audit Firm”** as depicted on the above screen to proceed to the next screen that will prompt TIN of the prospective Audit Firm as depicted below:

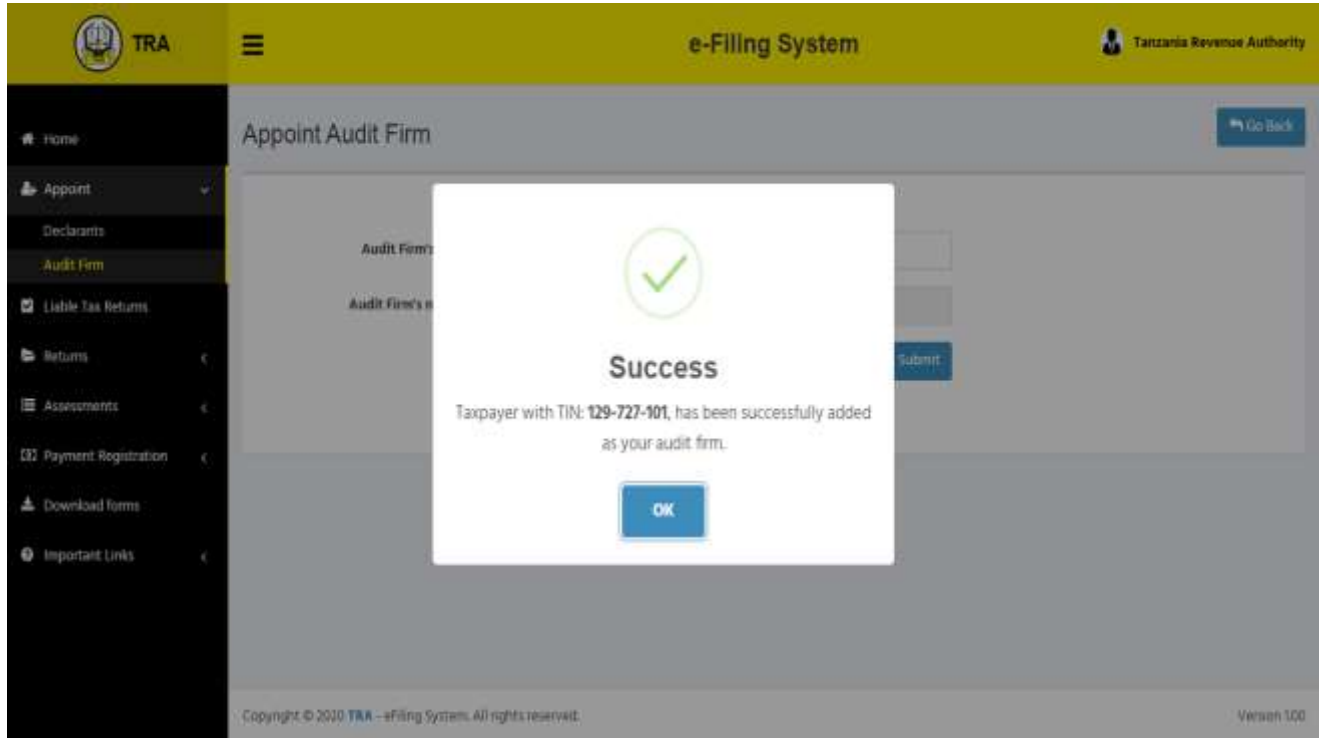


Step 3: Enter a valid TIN of an Audit Firm and click **“Submit”** to verify existence of the prospective Audit Firm. If the firm selected is valid, you will be directed to the following screen



Note: The audit firm or individual person registered must be registered by the National Board of Accountants and Auditors of Tanzania in the category of Certified Public Accountants in Public Practice. Should the system indicate that the audit firm or individual person selected is not in the database then that selected person must contact the TRA for inclusion in the database upon satisfaction of his/her qualification.

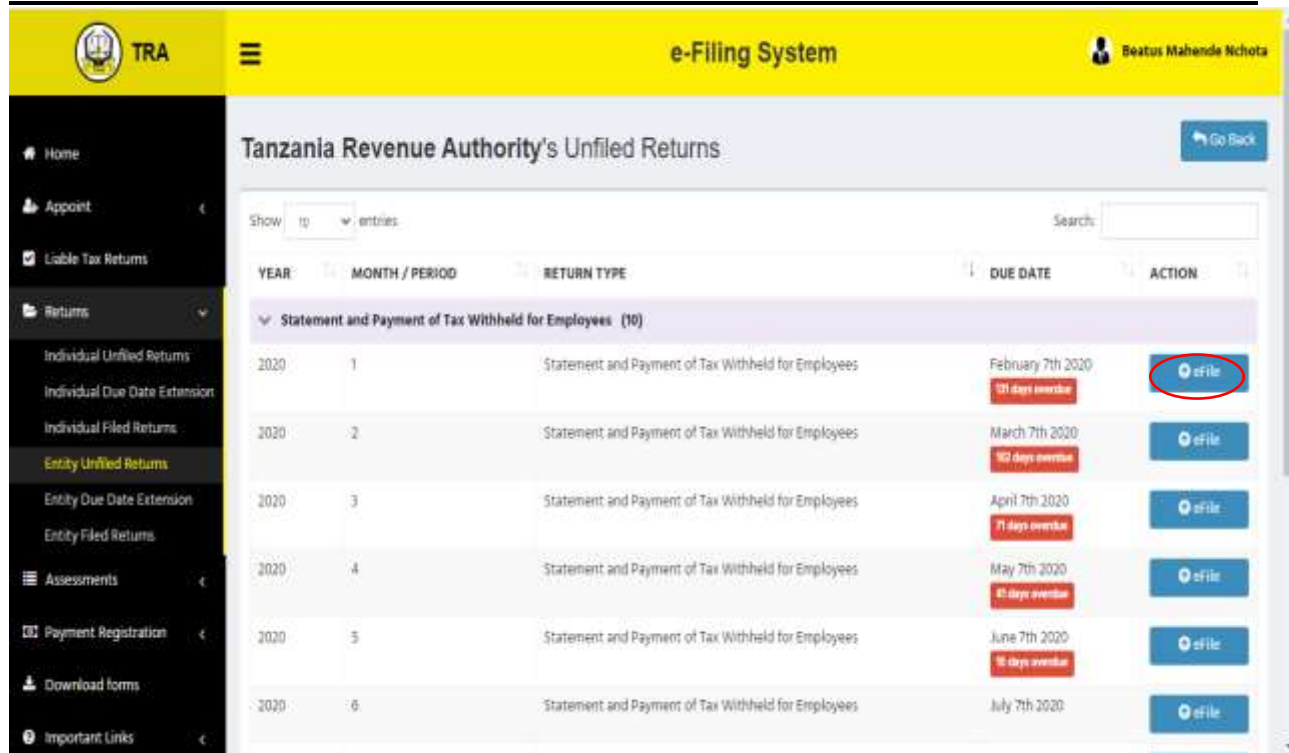
Step 4: Click **“Submit”** to complete appointment of an Audit Firm. Upon completion, the following message will pop up on your screen



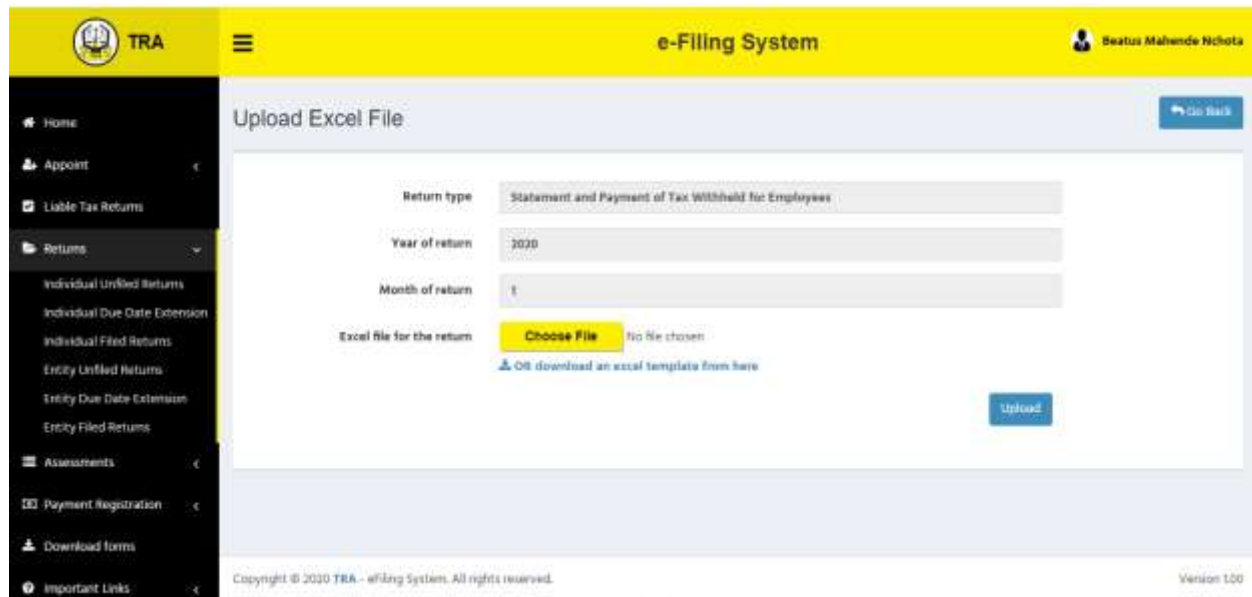
Upon appointment, the appointed audit firm will receive notification message to inform it of the appointment

6.0 Filing of Returns (Other than Returns of Income)

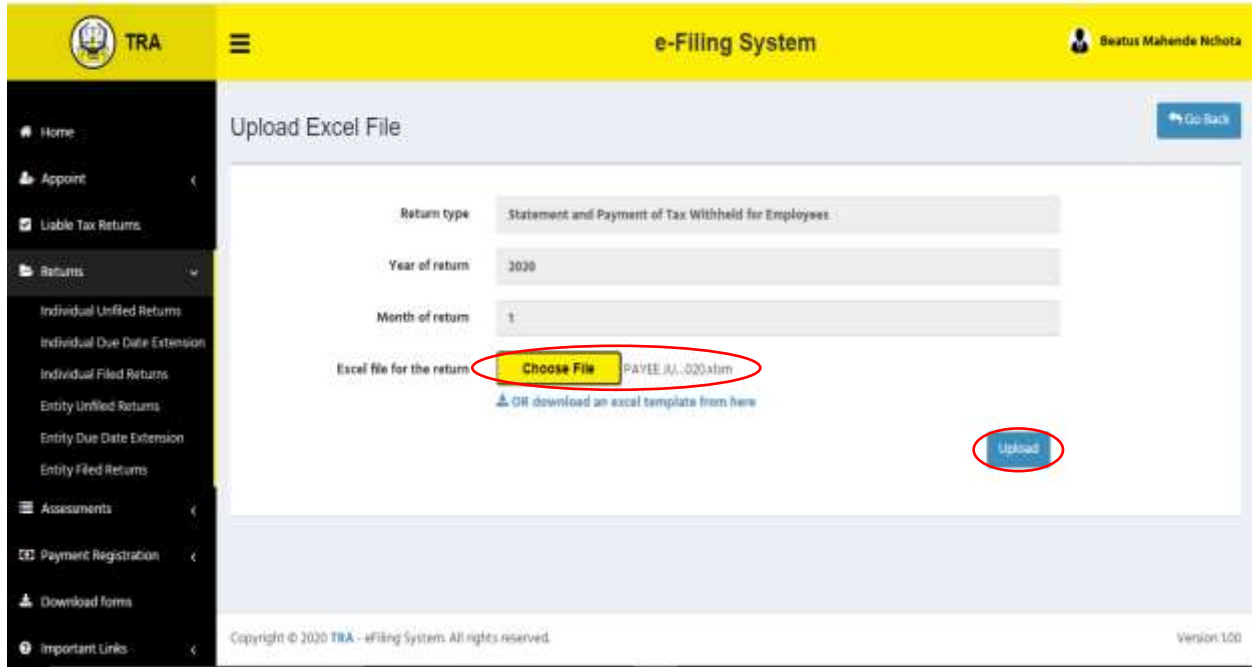
Step 1: Filing of returns is done after log in by an individual e-filer or appointed Declarant of the entity. In order to file returns, click on **“Returns”** on the log in home screen where you will select **“Unfiled Returns”** for individual e-filer and **“Entity Unfiled Returns”** for a declarant of the entity. A list of unfiled returns will pop up as depicted on the screen below:



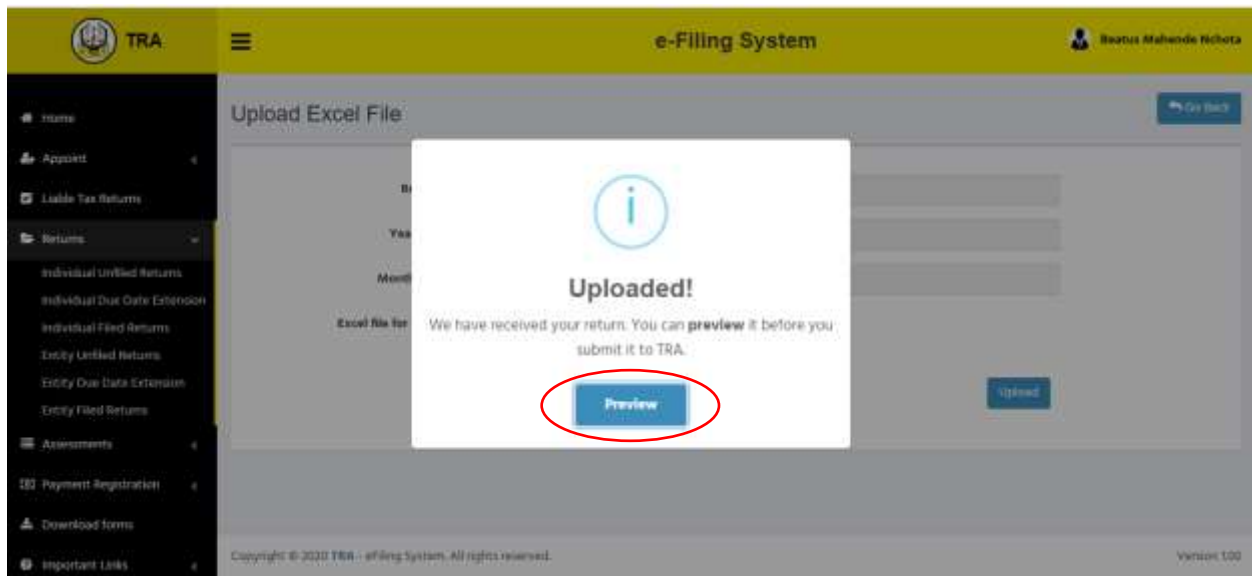
Step 2: Select an appropriate return and click **“e-file”** in order to start filing of such a return. For Returns other than returns of income, a screen like the following will appear indicating return type, year of return, month of return and an option to choose a file or download a return in the form of an excel template



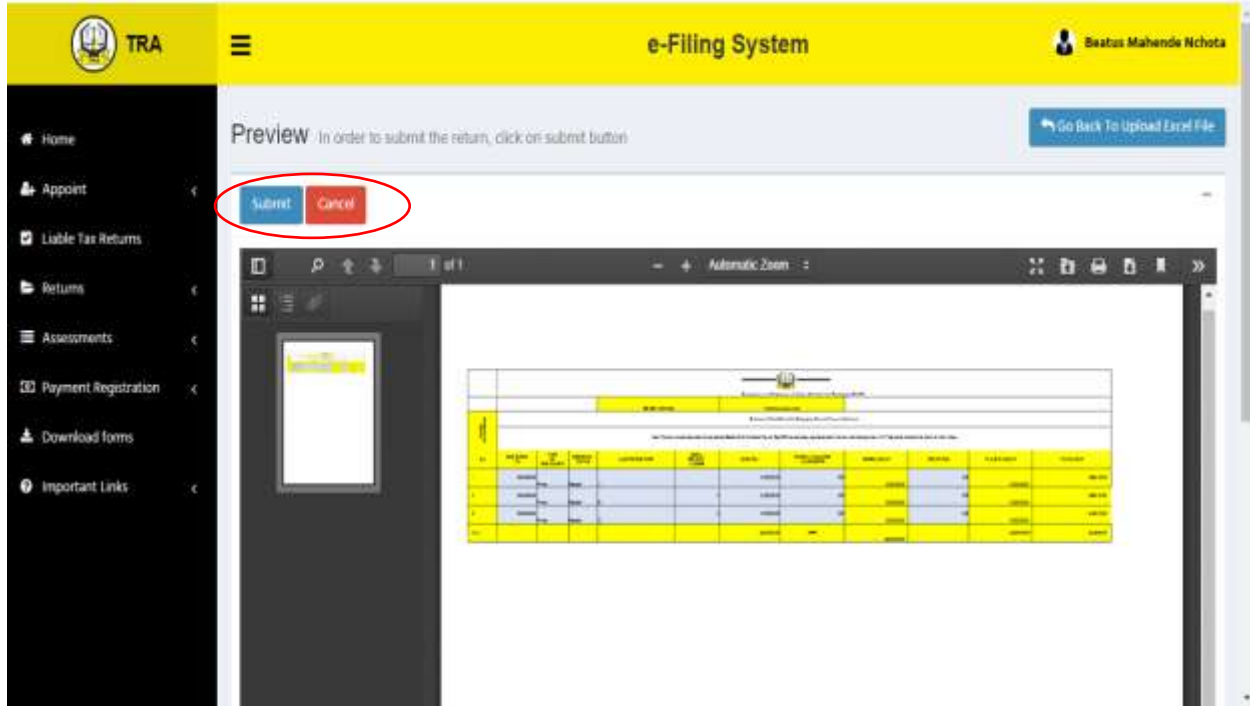
Step 3: An e-filer/Declarant will be required to upload a return that has been filled with all required information by clicking **“Choose File”**. Upon selection of the return file, its name will appear as indicated on the screen below



Step 4: Click **“Upload”** in order to upload the return in excel format for further processing. You will receive the message prompting you to review the uploaded return before further processing as indicated on the following screen

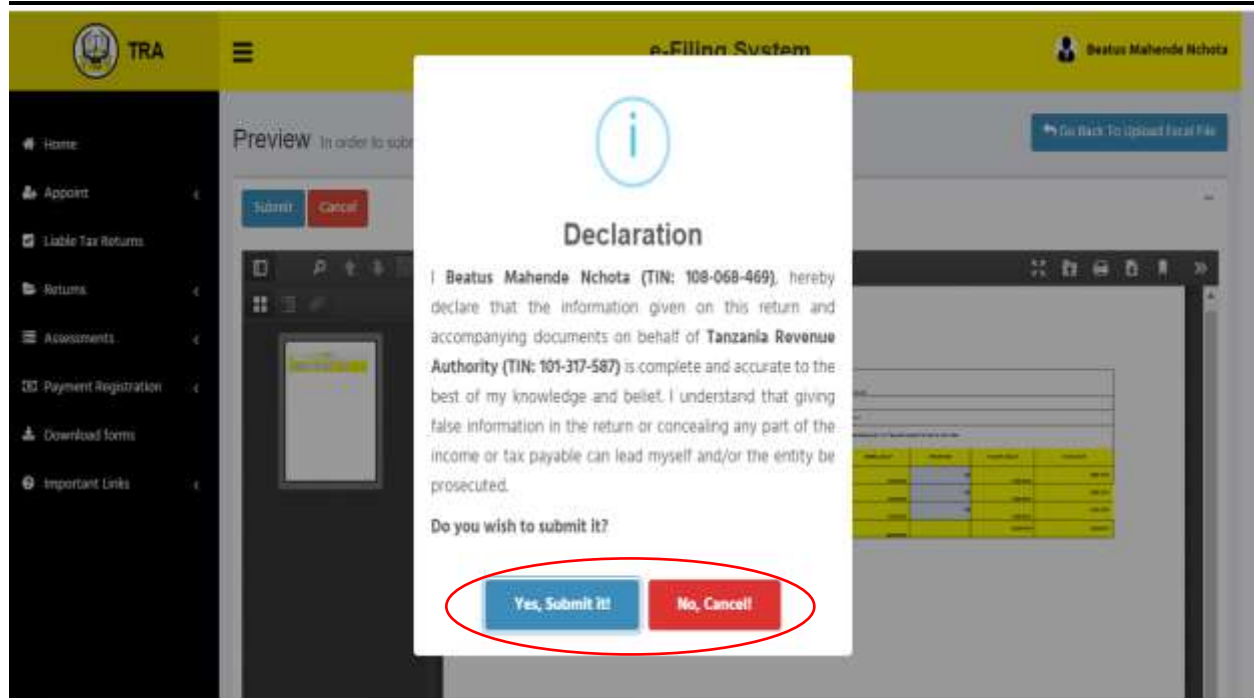


Step 4: Click **“Preview”** in order to confirm the information contained in your uploaded return. You will be directed to the screen as depicted below:

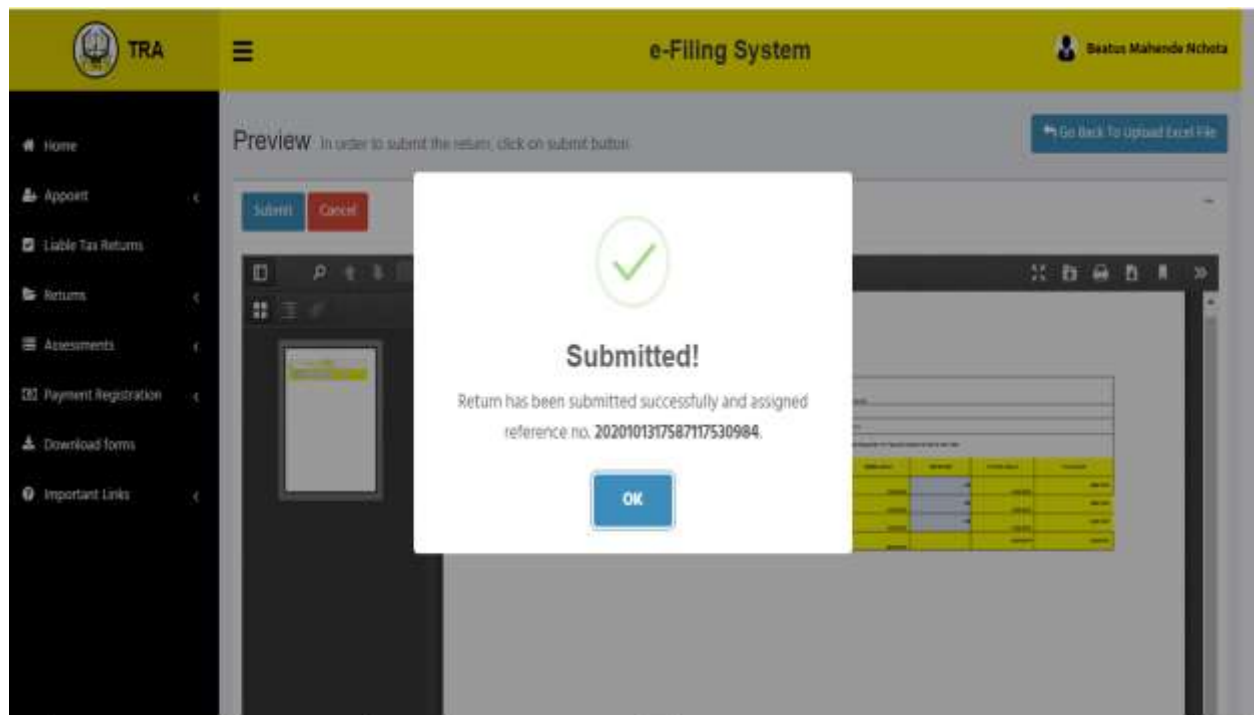


Step 5: If there is any need to cancel the process after review of the return you can do the same by clicking **“Cancel”** and you can upload another file. However, if the information is correct click **“Submit”** to send your return for processing/assessment.

Step 6: You will be prompted to make a declaration of return filing before you finally submit. The Declaration Statement indicated in the screen below will pop up and you will be required to click **“Yes, Submit it”** to complete submission of return, otherwise click **“No, Cancel”** to decline filing of return.



Step 7: After successful submission of return, the following message will pop up to confirm completeness where a transaction reference number will be auto-generated

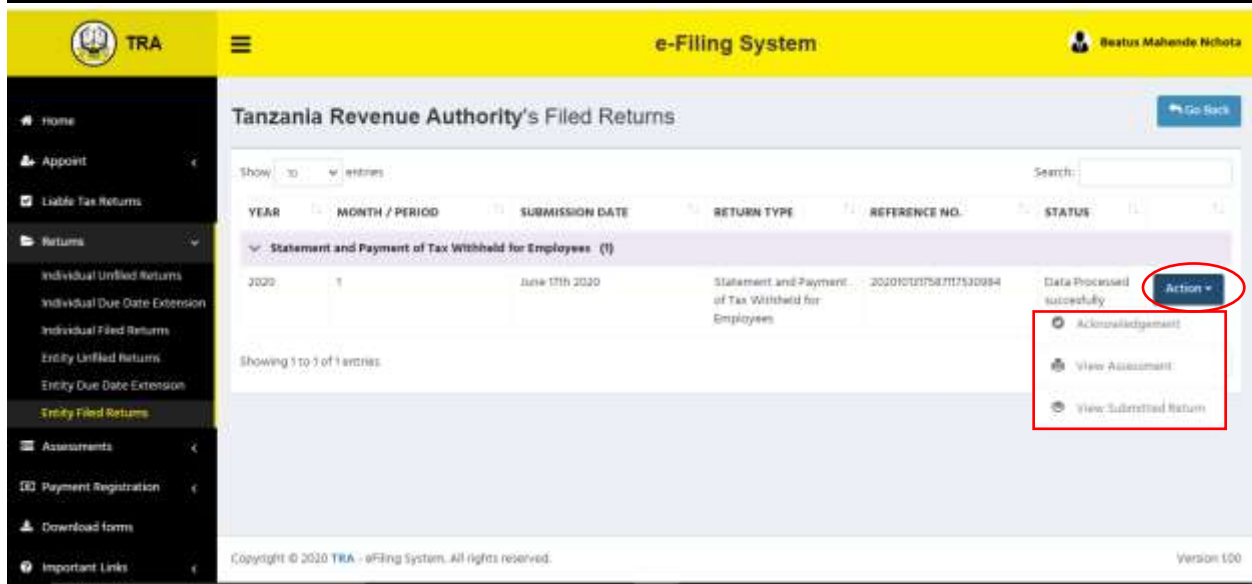


Step 8: After processing the Return, the following screen will pop up indicating among others, period, return type, reference number and status. Status reading **“Data Successfully Processed”** indicates completeness of processing of the return.

The screenshot displays the 'Tanzania Revenue Authority's Filed Returns' page. The interface includes a sidebar menu on the left with options like Home, Appoint, Liabie Tax Returns, Returns, Assessments, Payment Registration, Download forms, and Important Links. The main content area shows a table of returns with columns for YEAR, MONTH / PERIOD, SUBMISSION DATE, RETURN TYPE, REFERENCE NO., and STATUS. A search bar and a 'Go Back' button are also visible. The status 'Data Processed successfully' is highlighted with a red circle.

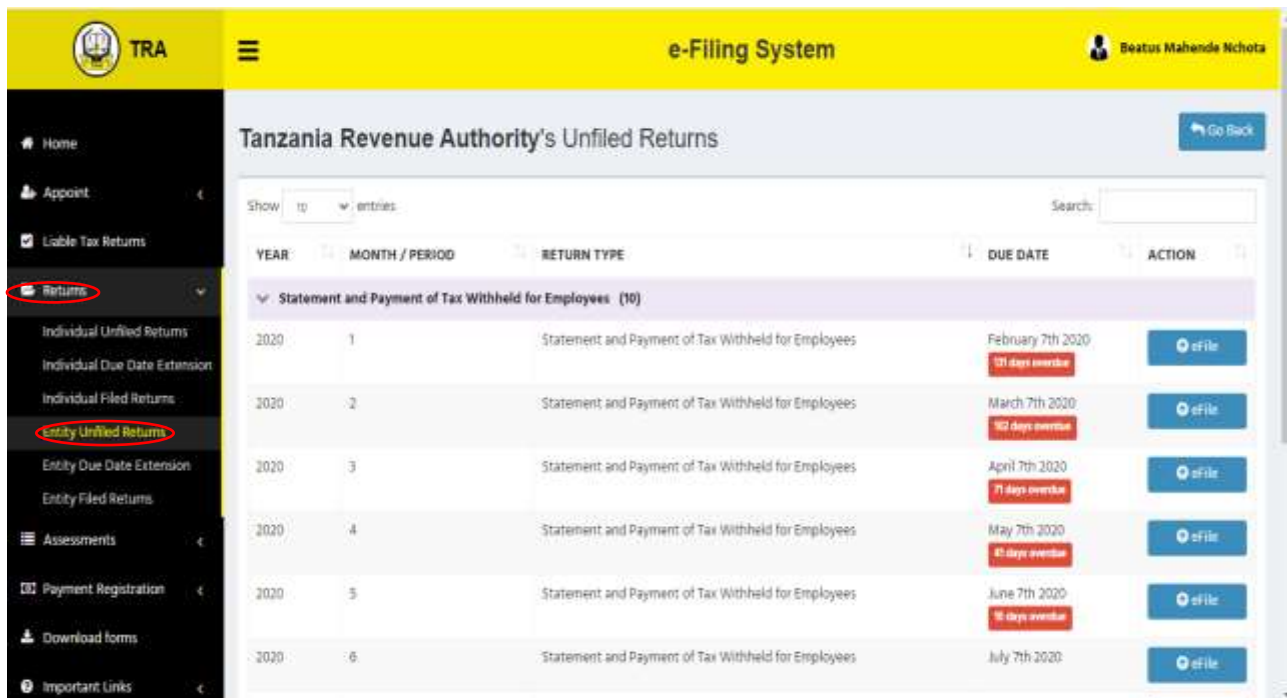
YEAR	MONTH / PERIOD	SUBMISSION DATE	RETURN TYPE	REFERENCE NO.	STATUS
2020	1	June 17th 2020	Statement and Payment of Tax Withheld for Employees	2020101317587117530984	Data Processed successfully

Step 9: After successful processing of a return, click **“Action”** to view, save or print a copy of Acknowledge of Receipt of a Return, Submitted Return and Assessment issued against such a return. The options will pop up as indicated on the screen below:

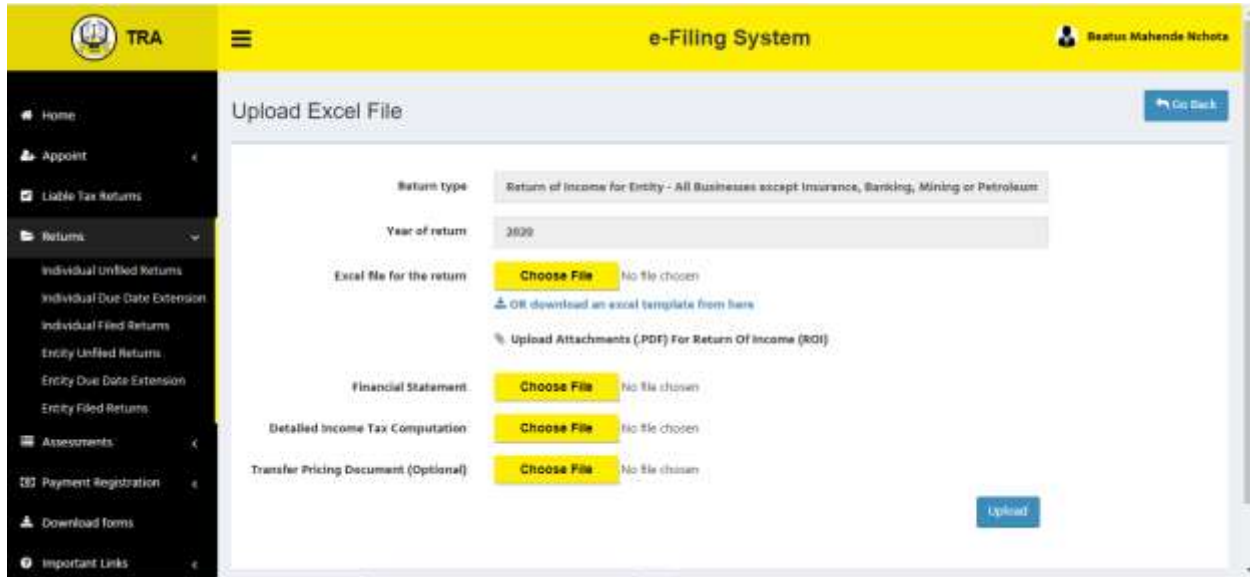


7.0 Filing of Returns of Income

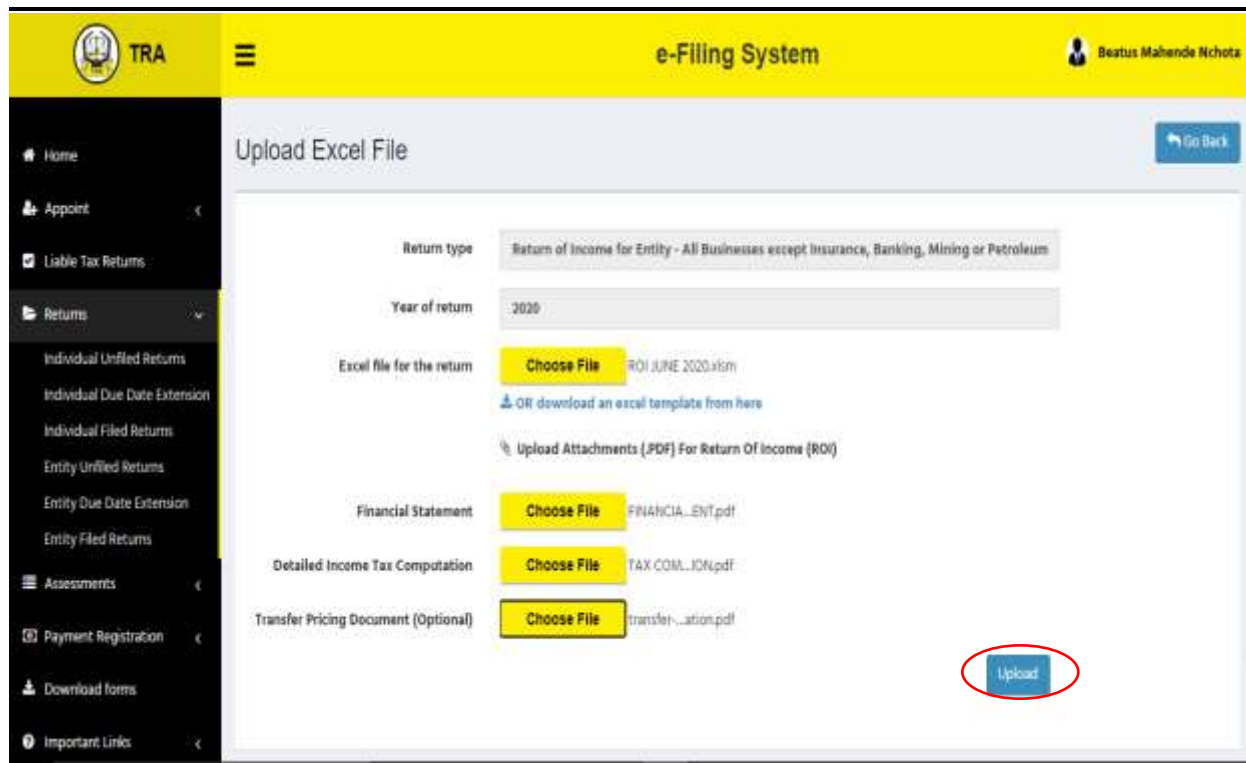
Step 1: Filing of returns is done after log in by an individual e-filer or appointed Declarant of the entity. In order to file returns, click on **“Returns”** on the log in home screen where you will select **“Unfiled Returns”** for individual e-filer and **“Entity Unfiled Returns”** for a declarant of the entity. A list of unfiled returns will pop up as depicted on the screen below:



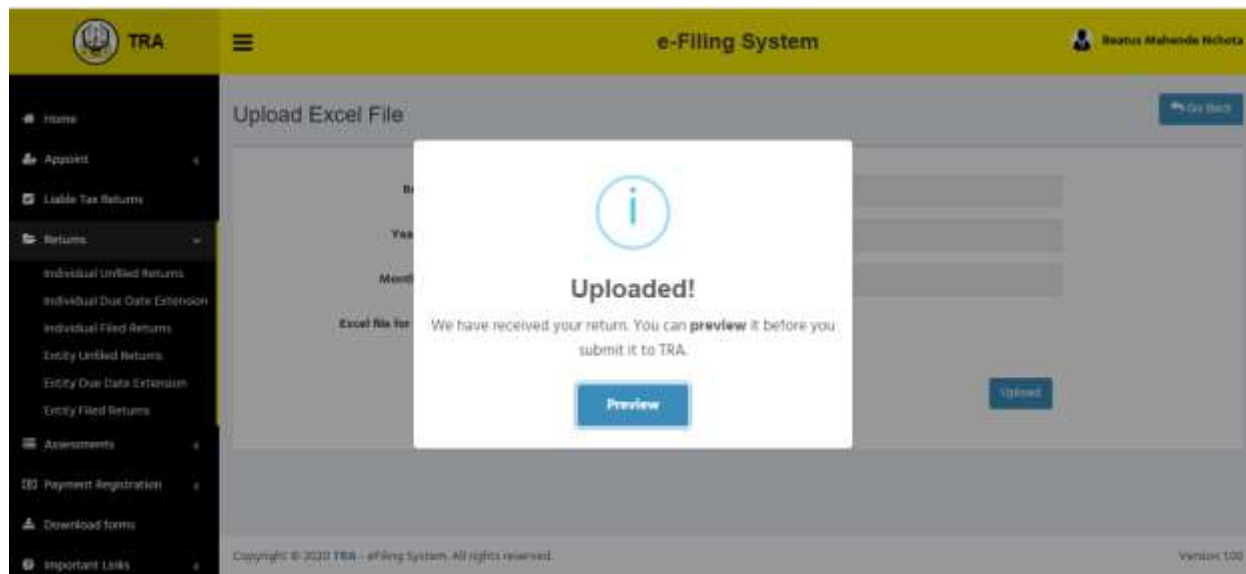
Step 2: Select an appropriate return and click **“e-file”** in order to start filing of such a return. For returns of income, a screen like the following will appear indicating return type, year of return, month of return and an option to choose a file or download a return in the form of an excel template. Similarly, it will prompt mandatory uploading of Financial Statement and Detailed Income Tax Computation and optional uploading of Transfer Pricing Documentation (**which is mandatory to eligible e-filers**)



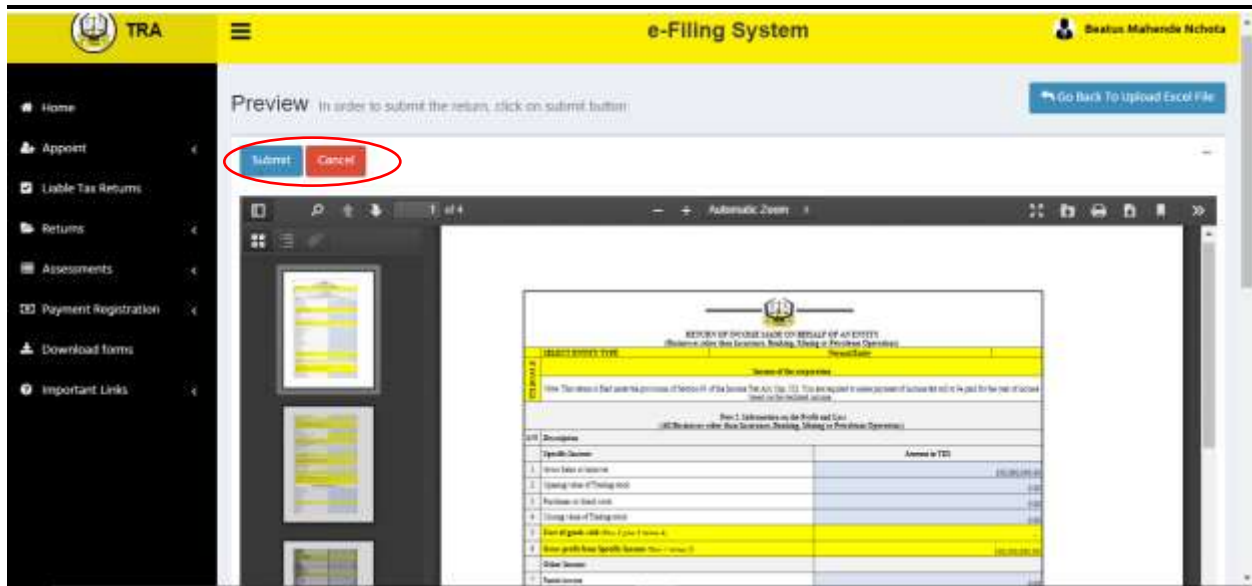
Step 3: An e-filer/Declarant will be required to upload a return that has been filled with all required information by clicking **“Choose File”**. Similarly, you will be required to upload Financial Statements, Tax Computation and Transfer Pricing Contemporaneous Documentation (**for eligible taxpayers only**). Upon selection of the file, its name will appear as indicated on the screen below



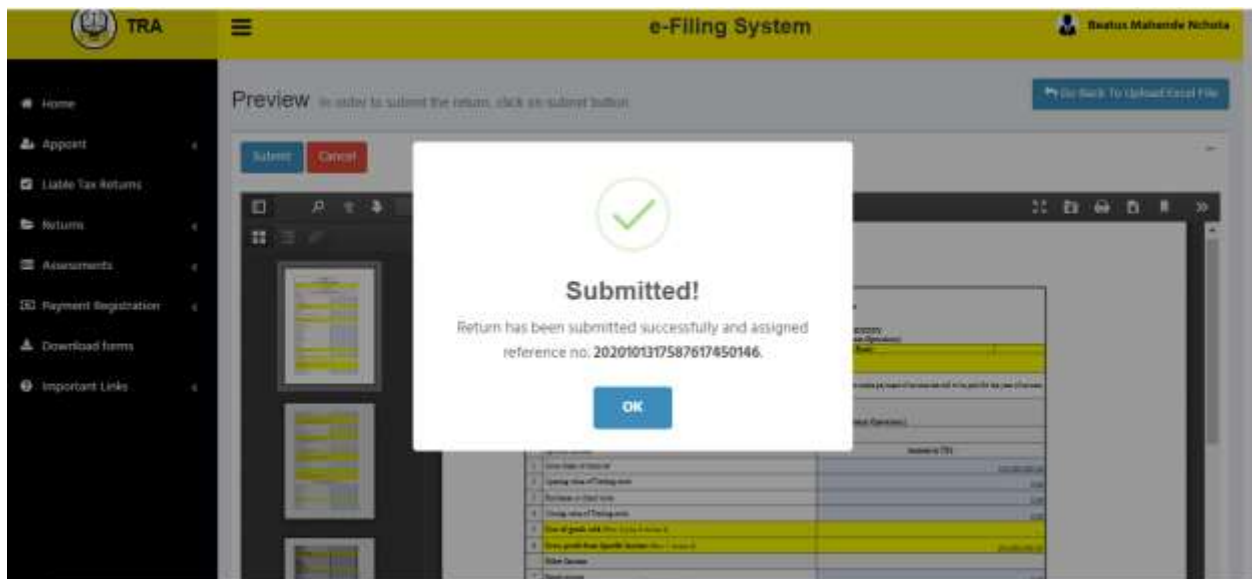
Step 4: Click **“Upload”** in order to upload the return in excel format and accompanied attachment for further processing. You will receive the message prompting you to review the uploaded return before further processing as indicated below



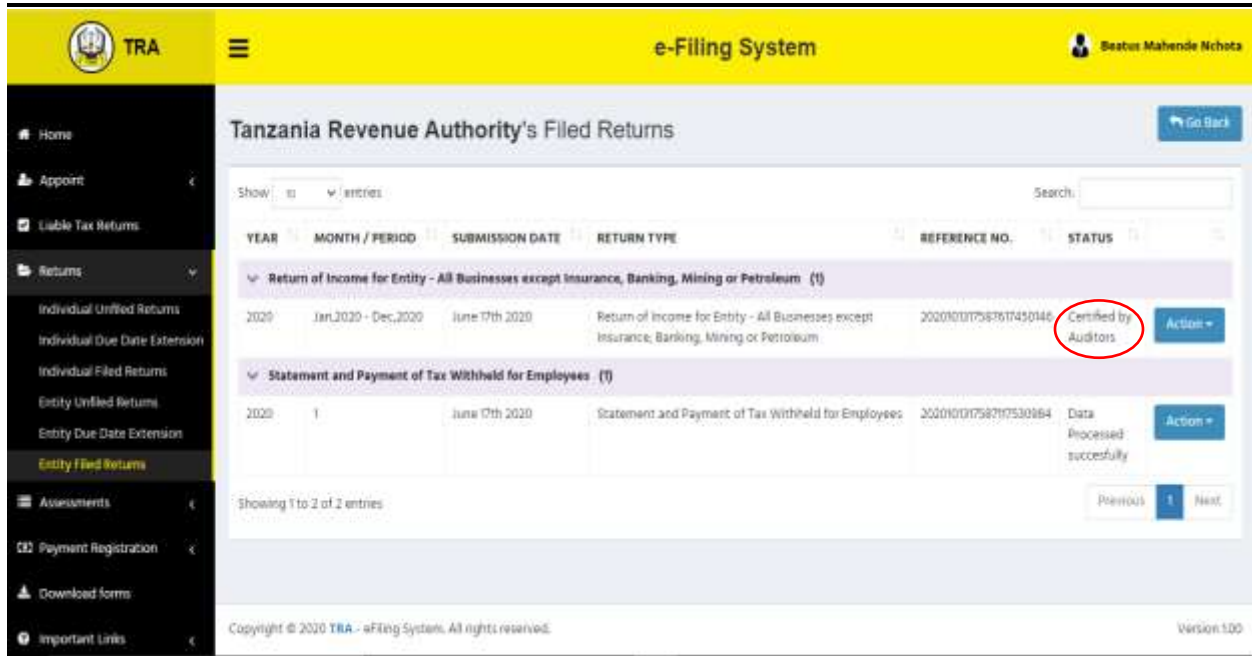
Step 4: Click **“Preview”** in order to confirm the information contained in your uploaded return. You will be directed to the screen as depicted below:



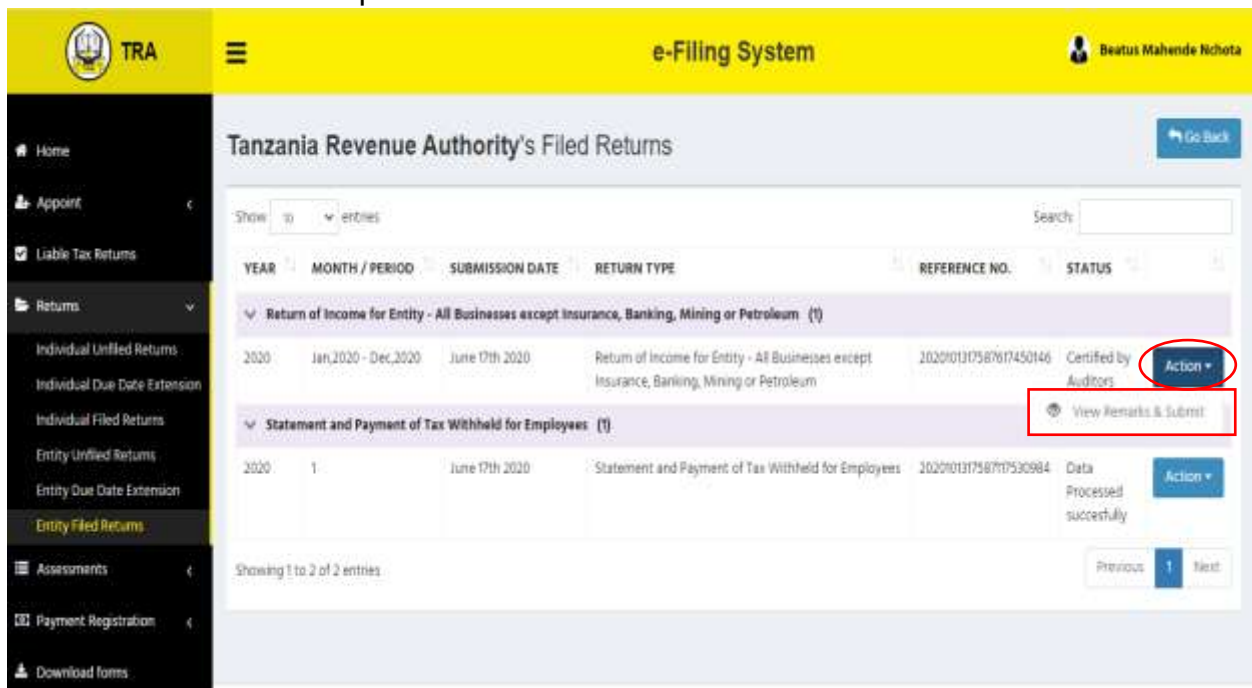
Step 5: If there is any need to cancel the process after review of the return you can do the same by clicking **“Cancel”** and you can upload another file. However, if the information is correct click **“Submit”** to send your return for processing/assessment. Upon clicking **“Submit”** the return will be submitted to the Audit Firm for certification and the following message shall pop up to confirm submission;



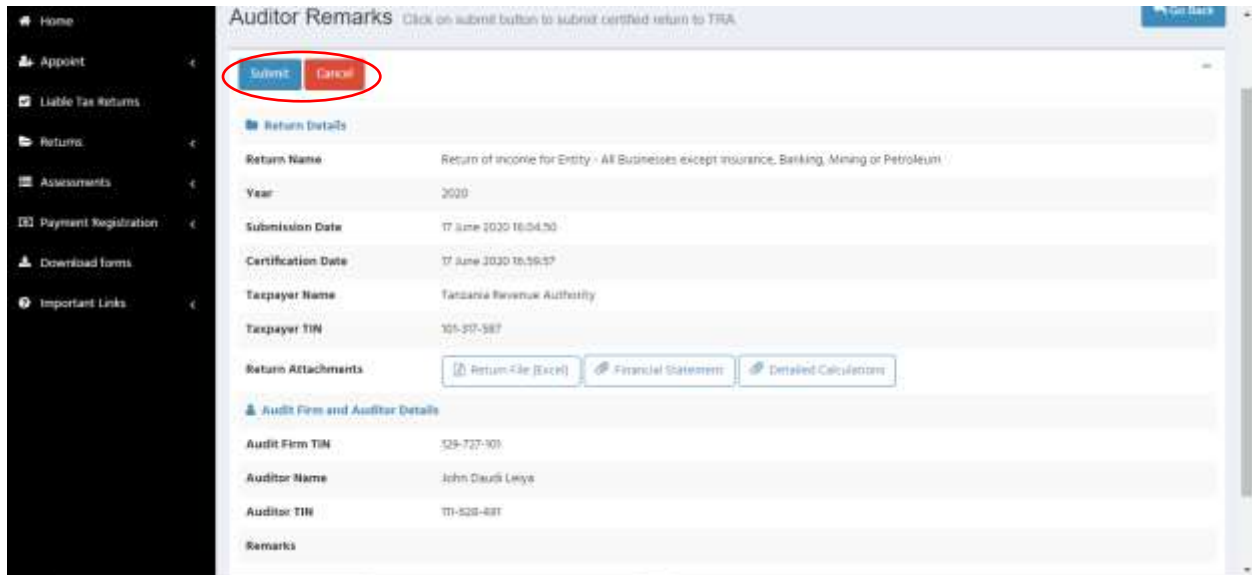
Step 6: After certification by an Audit Firm, an e-filer will receive the certified returns and be required to review and submit it to TRA. The Declarant will be able to view certified returns from a list of filed returns. Certified return of income will have a status reading **“Certified by Auditors”** as indicated on the screen below:



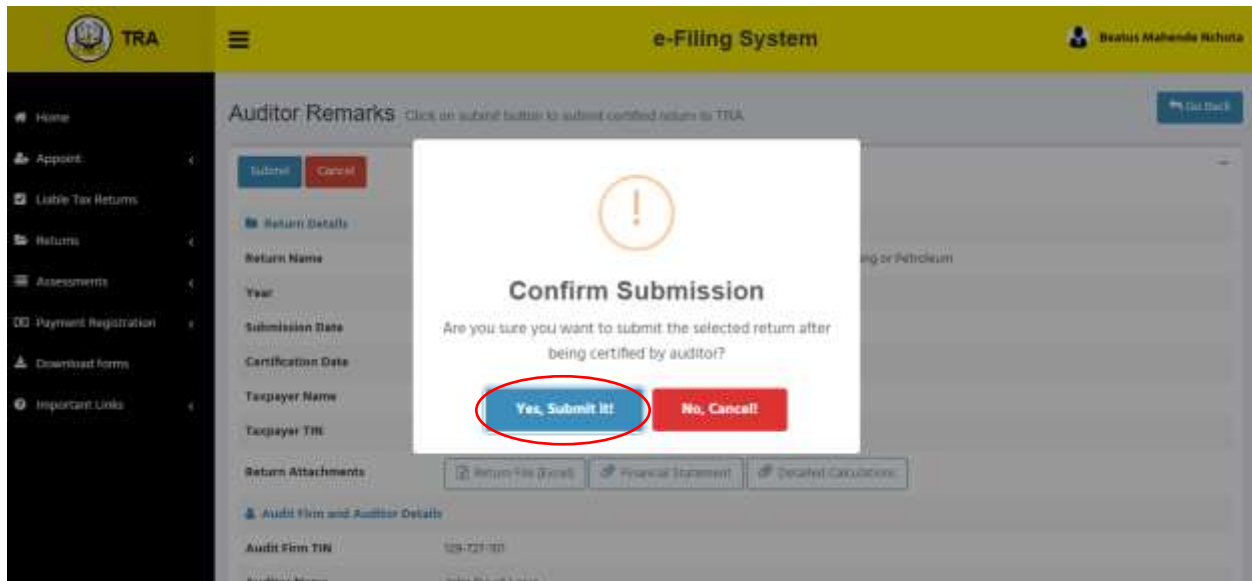
Step 7: To view Auditor's remarks, click **"Action"** to obtain an option to view remarks and submit to TRA as depicted on the screen below:



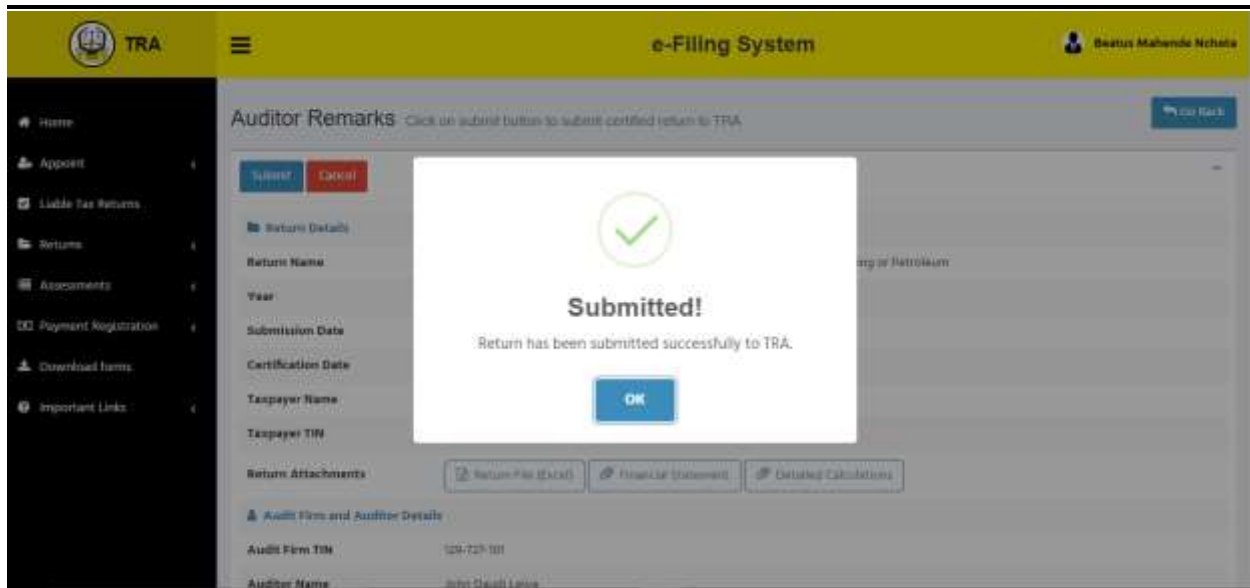
Step 8: You can review Returns together with all other attachments. If there is any need to terminate the process, click **"Cancel"** as it appears on the screen below but if the returns and attachments are correct, click **"Submit"** as it appears on the screen below to submit the return to TRA for further processing



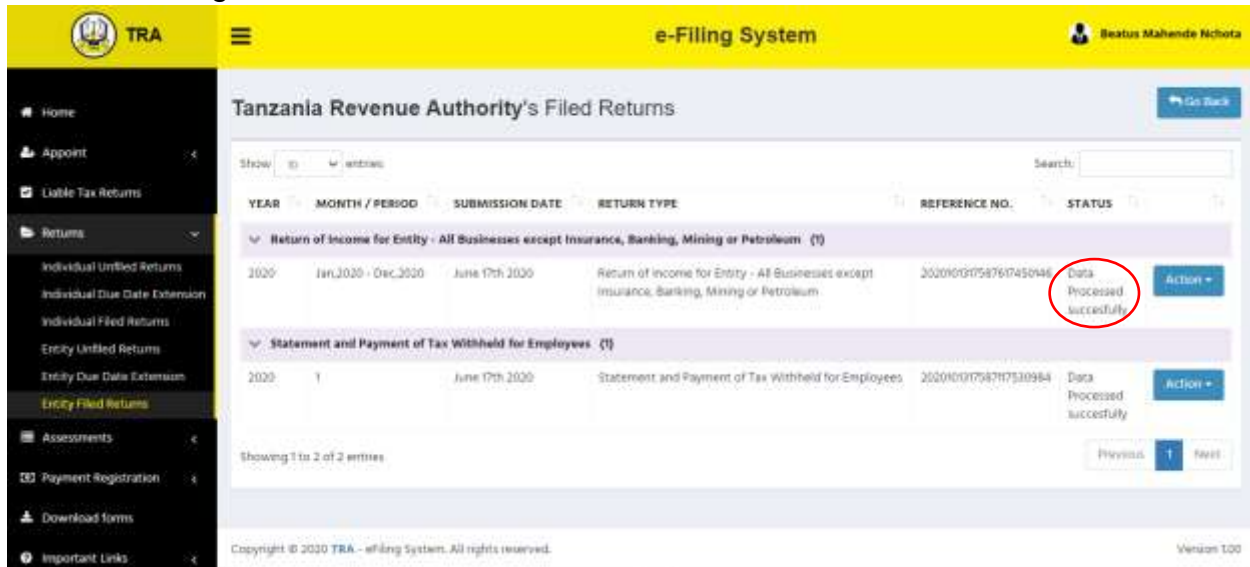
Step 9: After you clicking **“Submit”** you will be prompted to confirm your option as indicated on the screen below where you will be required to click **“Yes Submit it”** to confirm



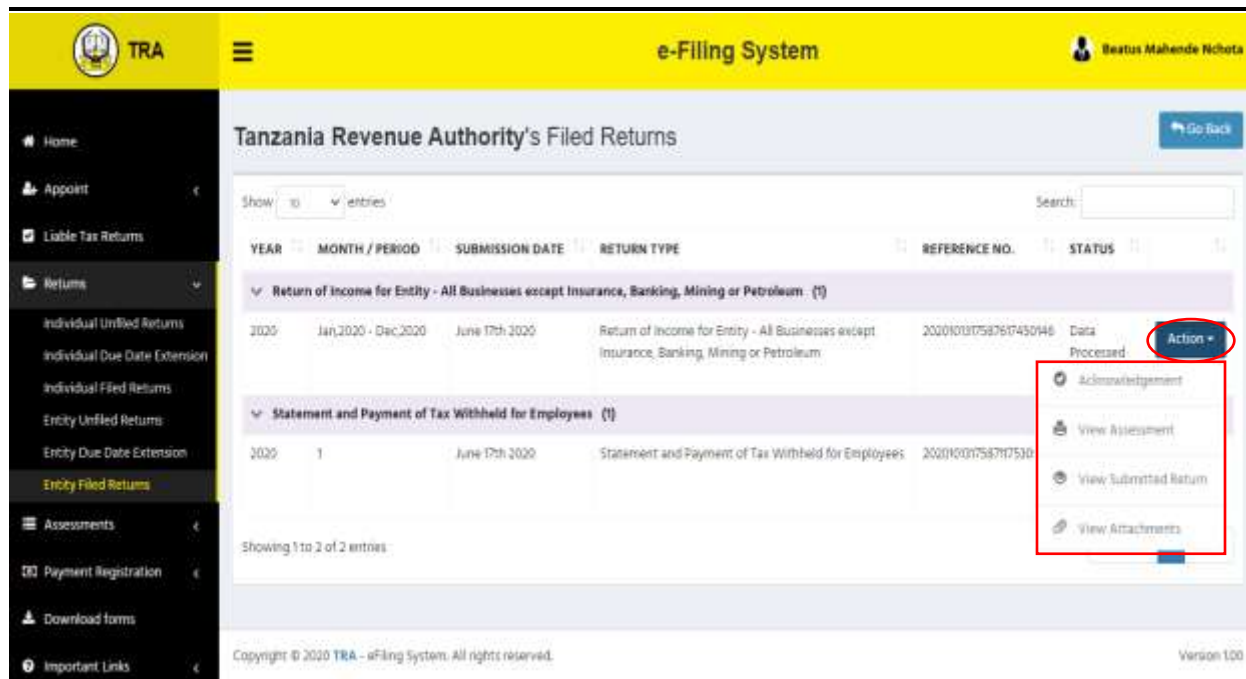
Step 10: You will then receive a confirmation that your returns have been sent to TRA by receiving the message depicted on the following screen (**However, it should be noted that, the message does not provide a confirmation of successful filing of return**)



Step 11: If the return has been filed and processed successfully, it will appear on the list of submitted returns with a status reading **“Data Processed Successfully”** as indicated on the following screen



Step 12: Following successful filing of return of income, you can view or save a copy of TRA’s Acknowledgement of Return, Submitted Return, Assessment issued and all the Attachments by clicking **“Action”** as indicated on the screen below

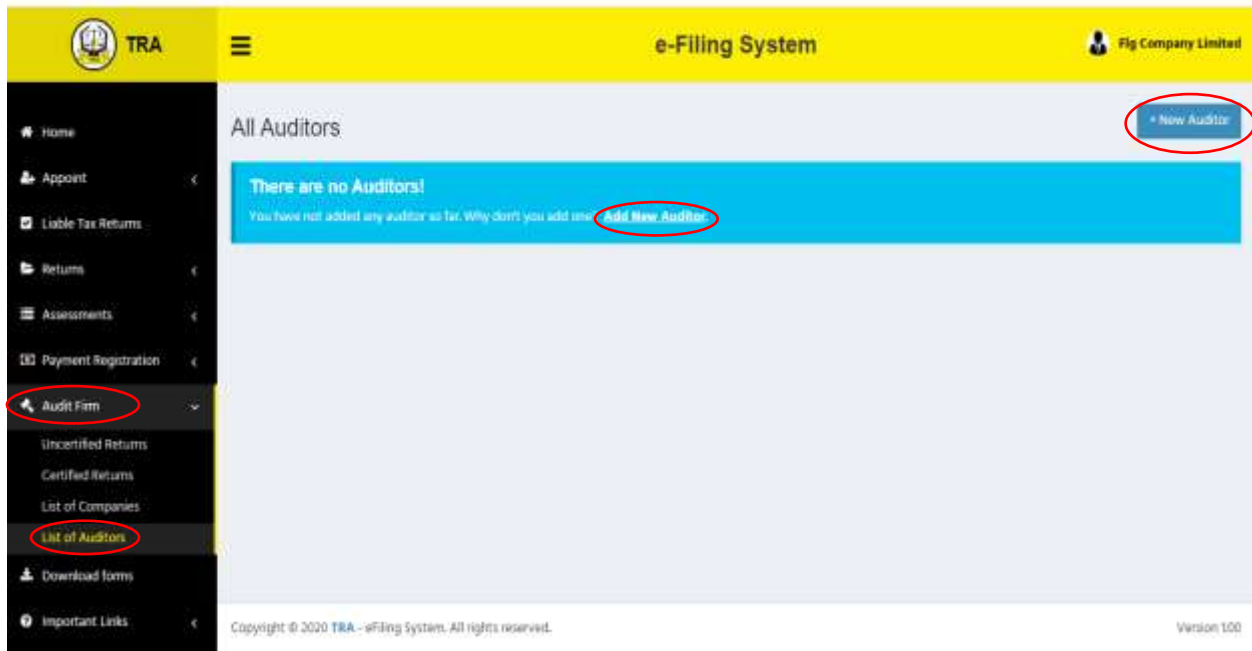


8.0 Certification of Return of Income by Auditors

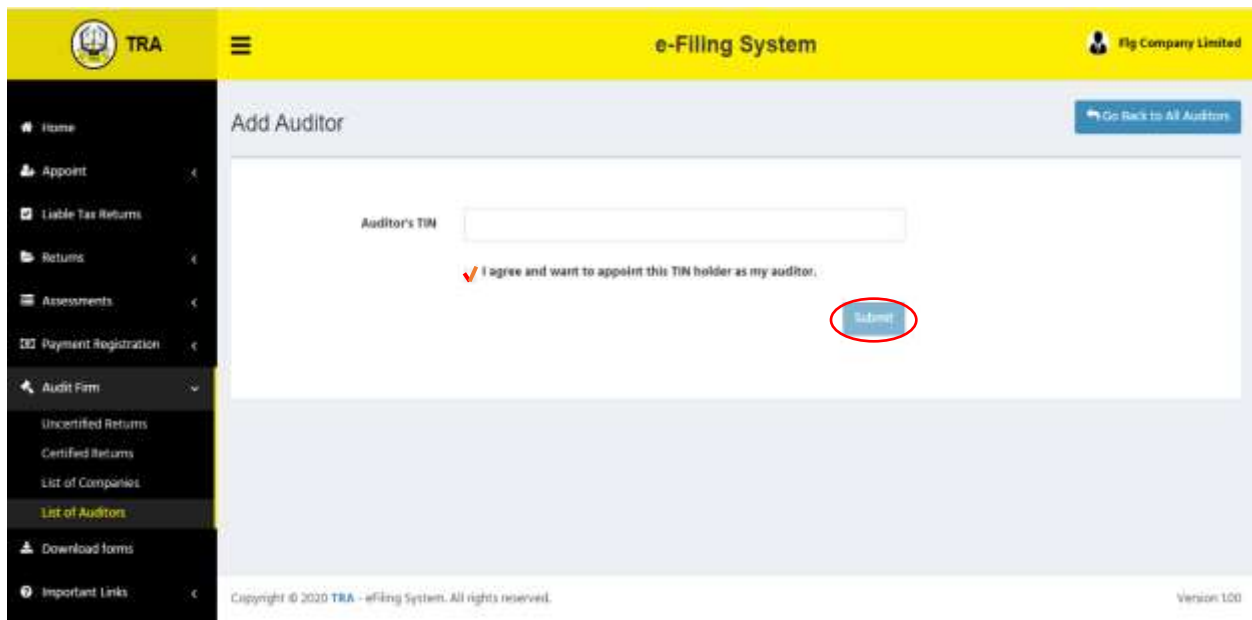
8.1 Appointment of Auditors to Certify Returns

Step 1: An audit firm appointed by an e-filer must be registered as an e-filer and assigned audit firm role in the system.

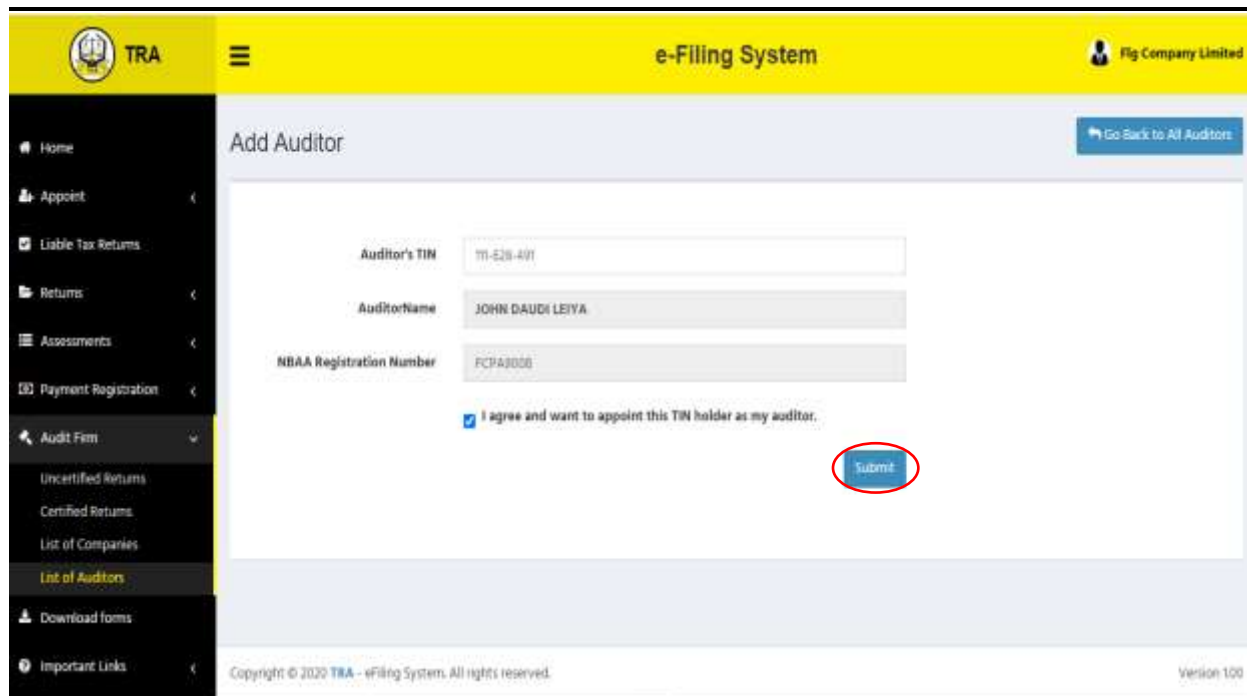
An audit firm must appoint individual auditors who will certify returns on behalf of the firm. To appoint an auditor, the firm will go through the link **“List of Auditors”** found under the menu of **“Audit Firm”** on the log in screen as indicated on the following screen



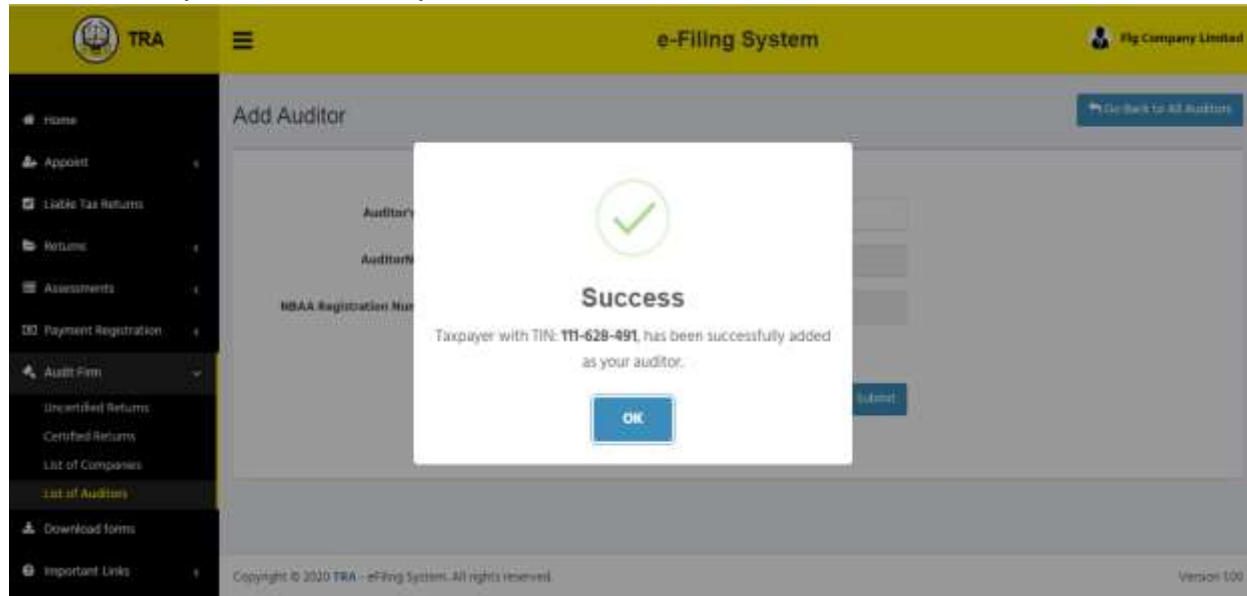
Step 2: Click on the link “*New Auditor or Add New Auditor*” as depicted on the above screen in order to start appointment of an auditor. You will be directed to a screen that will prompt you to enter TIN of the prospective auditor as indicated on the following screen



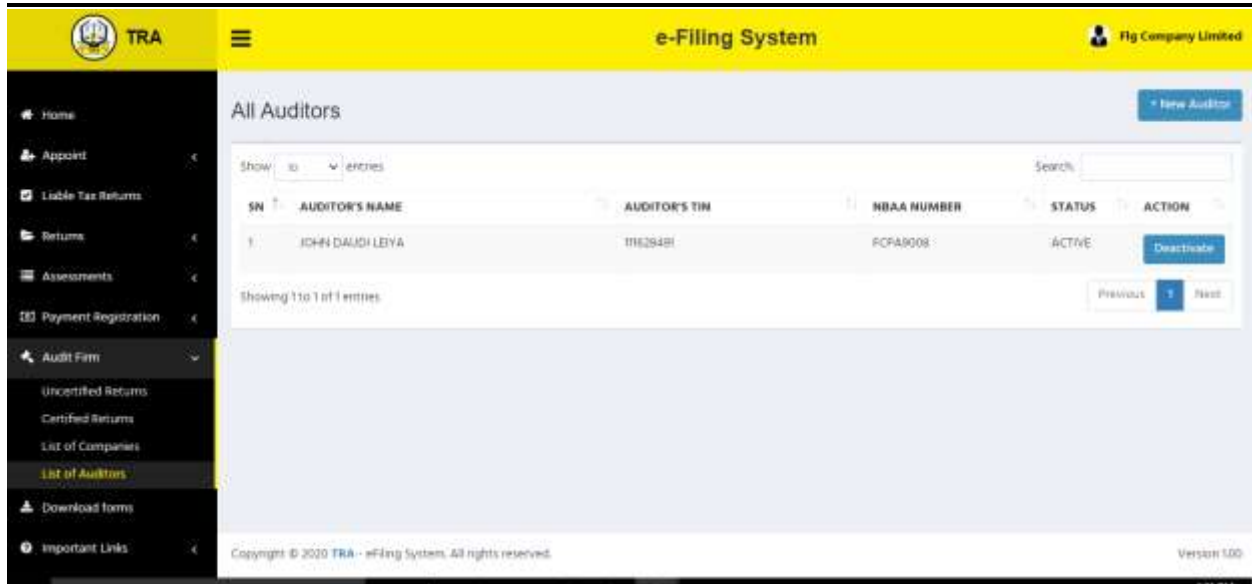
Step 3: Enter TIN of the prospective auditor and tick to agree on the appointment then click “*Submit*”. Following that, a screen with information of the prospective auditor will populate as depicted on the following screen



Step 3: Upon successful appointment of an auditor, the following message will pop up to confirm completeness of the process.



Step 4: The details of the appointed auditor will be visible by an Audit Firm as indicted on the following screen

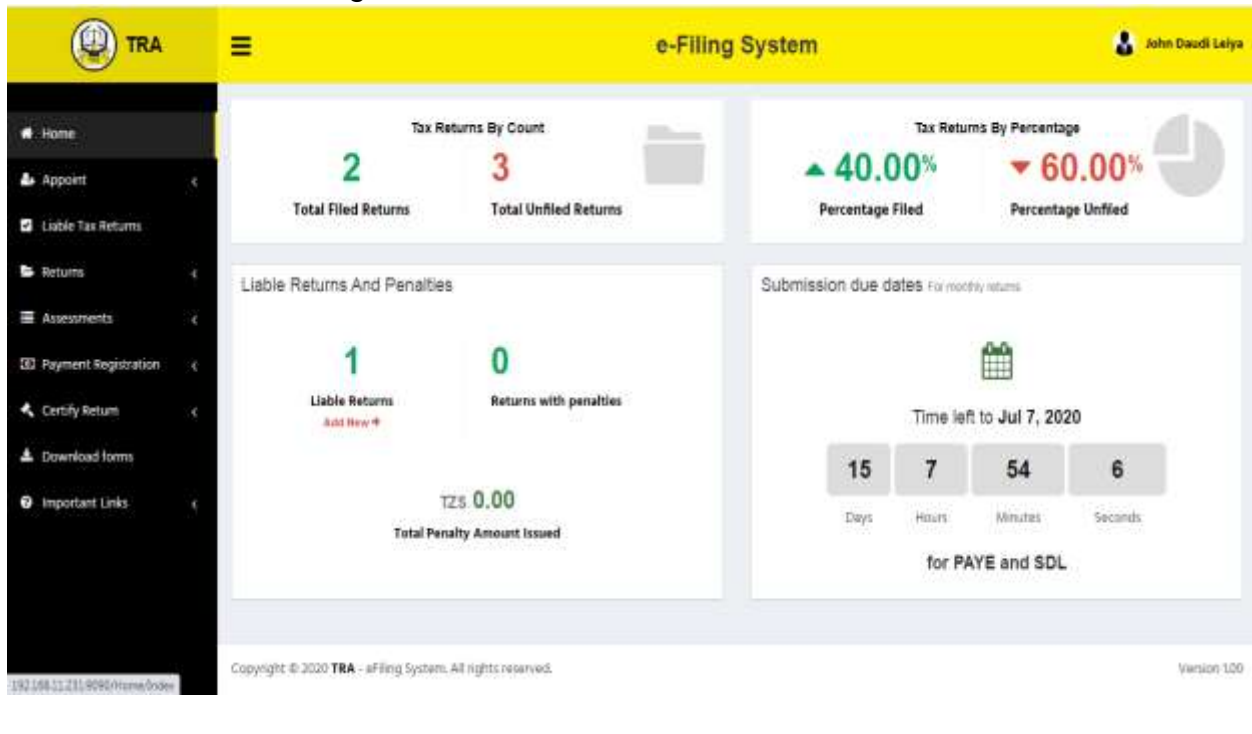


Note:

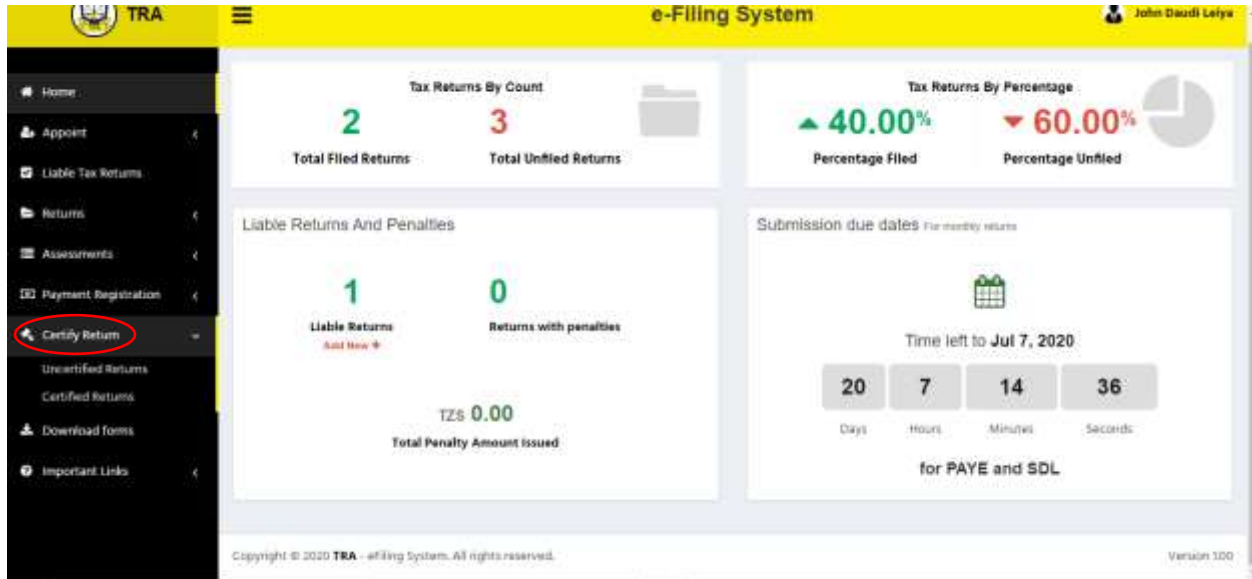
- i) An appointed Auditor can be deactivated at point of time
- ii) A firm can appoint more than one auditor to certify the returns
- iii) An appointed Auditor must be registered as an e-filer in order to certify returns

8.2 Certification of Returns by an Appointed Auditor

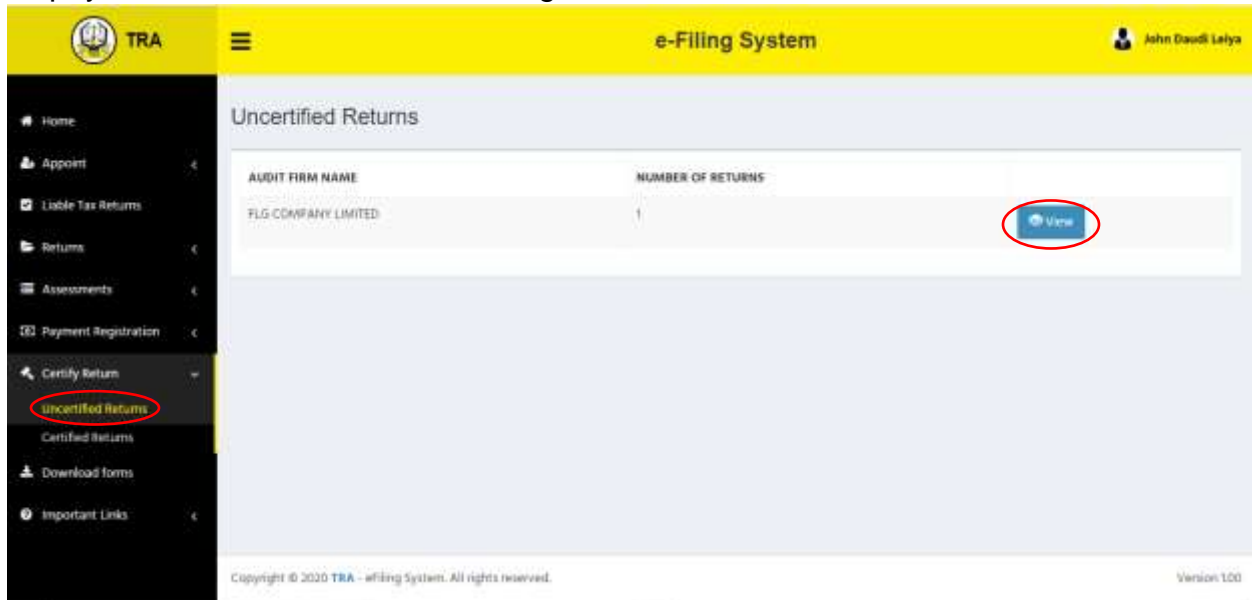
Step 1: An appointed Auditor must log in as an e-filer in order to start certification of returns. Upon log in the front screen with a menu **“Certify Return”** will appear as indicated on the following screen



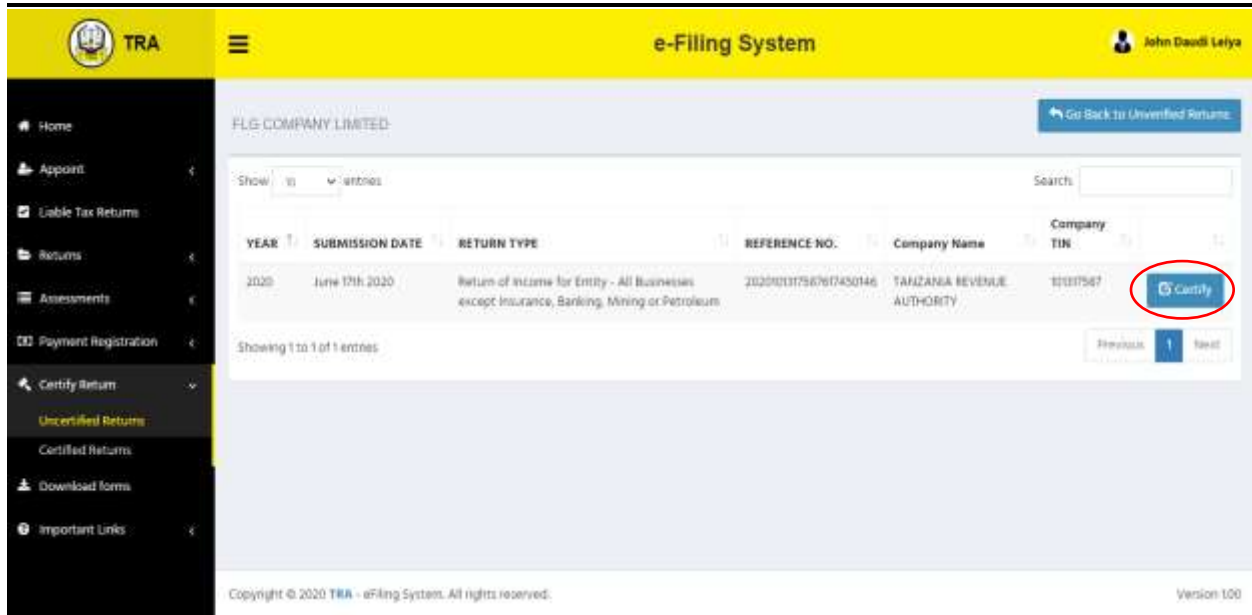
Step 2: On the menu “*Certify Return*” there are two links indicating Uncertified Returns and Certified Returns as indicated on the following screen



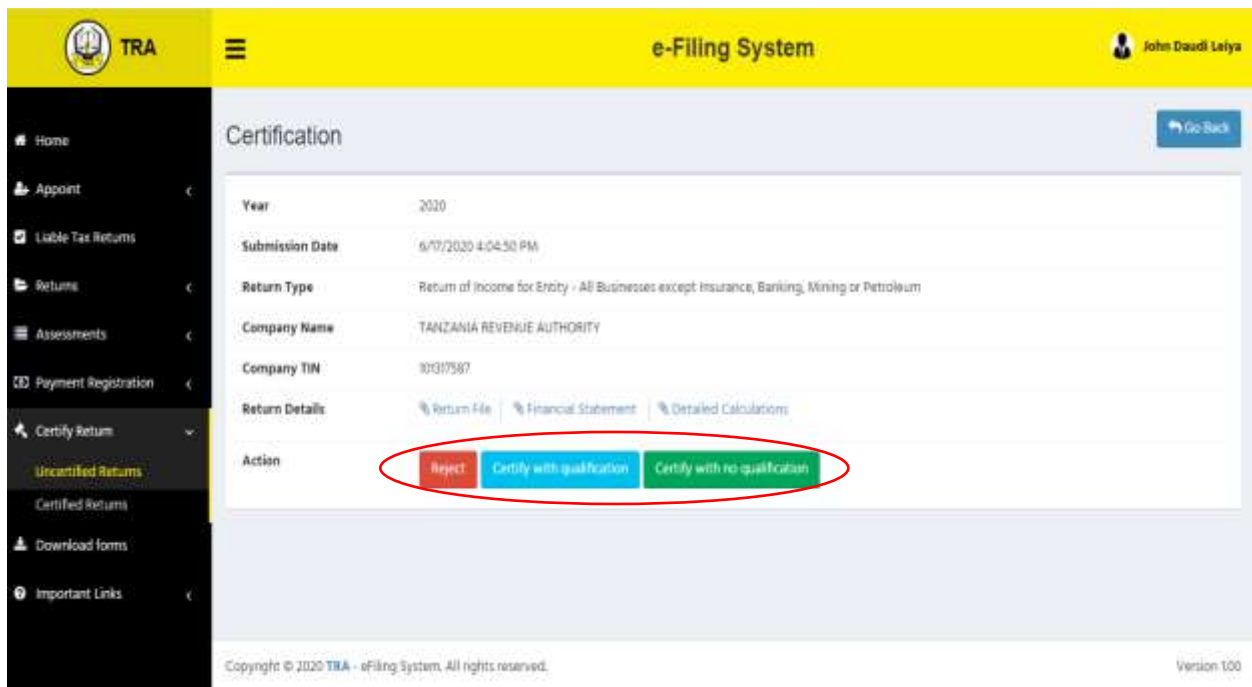
Step 3: Click on the link “*Uncertified Returns*” to see details of uncertified returns by taxpayers as indicated on the following screen



Step 4: Click “*View*” menu to see a list of uncertified returns of a particular company. The details of individual returns will appear as indicated on the following screen



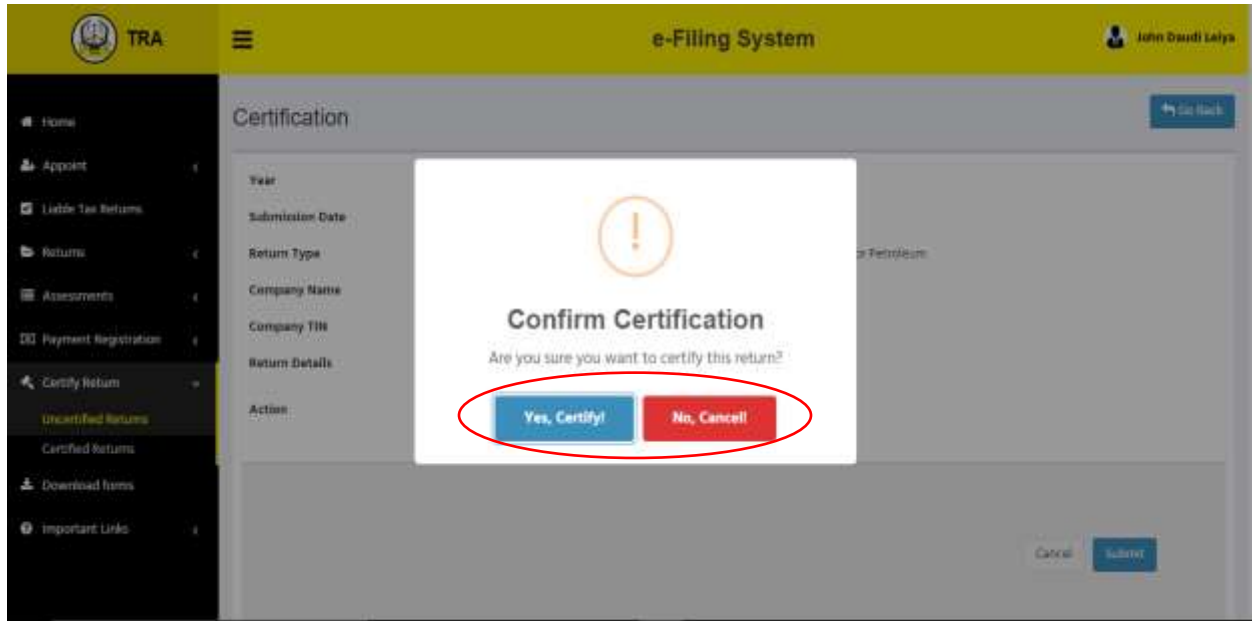
Step 5: Click **“Certify”** to be able to see the details and copies of a return and its attachments together with options of certification as depicted below:



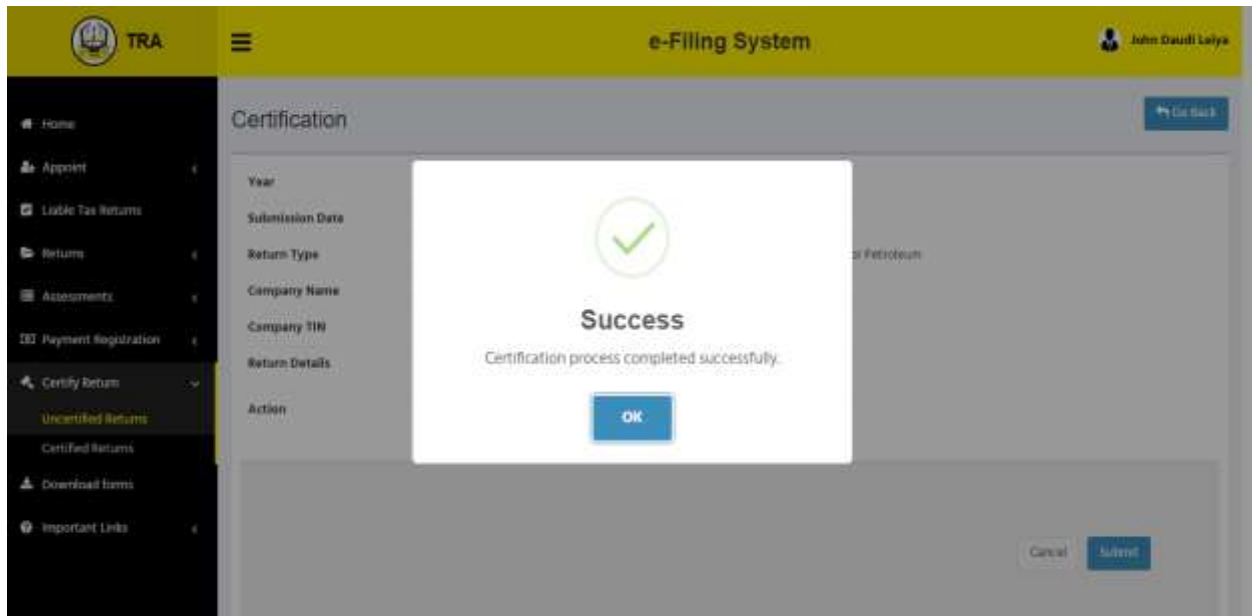
Note

- i). Returns and associated attachments are downloadable by an auditor
- ii). An auditor has room to reject, to certify with or without any qualification.

Step 6: Upon certification, a message prompting confirmation will pop up as indicated on the following screen. Click **“Yes Certify”** to complete return certification process.



Step 7: Upon successful completion of the process, the following confirmation message will pop up.





Note

- i). *Upon completion of certification process, certified return will be sent to the taxpayer for further processing*
- ii). *The Auditor/Audit Firm can access certified returns through the “**Certified Returns**” link*

-End-