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# IDRAS update from TRA

## Compliance for non-residents

Following the launch of the Integrated Domestic Revenue Administration System (IDRAS), the TRA has introduced a new requirement that non-resident person providing services to resident entities must now obtain a Taxpayer Identification Number (TIN) specifically for WHT compliance purposes.

This applies only to non-resident individual, or entities carrying economic activity and makes a taxable supply in Mainland Tanzania without having a fixed place in Mainland Tanzania. They have also included a caveat outlining that this TIN type will have limited operational functionality, and the tax jurisdiction is, by default, assigned to the Medium Taxpayer Department for tax administration purposes.

As a result of this change, the taxpayer portal will no longer accept WHT remittances relating to service fee payments made to non-resident person that do not possess a valid TIN. We therefore recommend that you review your current arrangements and ensure that any non-resident person to whom you are making payments has obtained a TIN. This will help you avoid any disruption to WHT remittance and reduce the risk of incurring interest and penalties for non-compliance. Furthermore, TIN registration for non-resident entities is now available through IDRAS and must be initiated by the non-resident entity itself as outlined below.

### Step-by-Step Guide: Non-Resident TIN Application via IDRAS

1. Access the link to IDRAS here.
2. At the top left of the page, click on TIN registration and select “Non-Resident (Foreign Principal) TIN Application” as the application type.
3. You will be prompted to enter your email address, mobile number, and indicate whether the application is for an Individual or Entity. Then, click proceed.
4. You will be required to verify the A One-Time-Password (OTP) received in your email address.
5. A form will appear; You will be required to complete the mandatory fields labelled with an asterisk
6. Under the Reason for application, select “Payment of Withholding Tax”.
7. Provide the required contact person particulars, physical address, and contact details.
8. Tick the declaration box and submit the application.
9. After submission, the application will be under review by the TRA officer, and you will be contacted via email once the application is successful.

Please do not hesitate to contact us in case you require any assistance with the TIN application process or have questions regarding these changes. We remain committed to supporting you through this transition and ensuring your continued compliance with TRA requirements.



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