



# **TANZANIA REVENUE AUTHORITY**

## **CERTIFICATE**

**S/NO: 117**

**DOMESTIC REVENUE DEPARTMENT**

**CHARITABLE ORGANISATION STATUS RULING**

**(MADE UNDER SECTION 11 OF THE TAX ADMINISTRATION ACT, CAP 438)**

Help 2 Kids,  
Luinga Street, Plot No. 2073,  
Mbezi Beach, Kinondoni,  
P.O. Box 75728,  
**DAR ES SALAAM.**

This is to certify that **Help 2 Kids** has satisfied all the conditions set out under Section 64(8) of the Income Tax Act, Cap 332 and is hereby issued with a certificate that it is a Charitable Organisation with effect from the Year of Income 2020.

Given under my hand and the seal of the Department this **12<sup>th</sup> day of November, 2020.**

Charles Bajungu

**FOR: AG. COMMISSIONER FOR DOMESTIC REVENUE**

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**ISO 9001:2015 CERTIFIED**  
**DOMESTIC REVENUE DEPARTMENT**

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## THE INCOME TAX ACT, CAP 332

- S.64 (3) This subsection shall apply to any amount applied by a charitable organisation or religious organisation during a year or of income other than in the manner referred to in subsection (2) (b)(i) or as a reasonable payment to a person for assets or services rendered to the organisation by the person.
- S.64 (4) where subsection (3) applies-
- (a) The charitable organisation or religious organisation shall be treated as conducting a business other than its charitable business; and
  - (b) the sum of amounts to which that subsection applies for the year of income less any income of the organisation or religious organisation from a business other than its charitable business or business referred to in paragraph (a) shall be treated as income of the organisation or religious organisation that has a source in the United Republic derived during the year of income from the business referred to in paragraph (a).
- S.64 (5) notwithstanding the provision of section 19, a charitable organisation or religious organisation-
- (a) May not set any loss from its charitable business against its income from any other business; and
  - (b) May only set losses from any other business against income from any such other business.
- S.64 (6) where a charitable organisation or religious organisation ceases to be a charitable organisation or religious organisation during a year of income-
- (a) The organisation or religious organisation shall be treated as conducting a business other than its previous charitable business; and
  - (b) there shall be included in calculating the organisation or religious organisation's income for the year of income from the business referred to in paragraph (a) any amounts claimed as a deduction under subsection (2)(b)(ii) during that year of income or any prior year of income during which the organisation was a charitable organisation or religious organisation.
- S.64 (7) where a charitable organisation or religious organisation wishes to save funds for a project that is detailed in material particulars organisation may apply to the Commissioner and the Commissioner may approve the saving as meeting the requirements of subsection (2) (b)(i);

## INCOME TAX REGULATIONS 2004

Regulation 12(3) of Income Tax Regulations provide that, where there is any alteration to the instrument under which a charitable or religious organisation is established or the rules under which it is regulated, the organisation shall, within 14 days of the alteration, provide the Commissioner with two copies of the alteration document.

Regulation 12(4) provides that, the Commissioner may at any time by notice in writing withdraw the status of an organisation as a charitable or religious organisation under the Act, if issues provided under sub regulation 4(a), (b) and (c) of the regulation have occurred.