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**THE EXCISE (MANAGEMENT AND TARIFF) ACT
(CAP.147)**

REGULATIONS

**THE FILMS AND MUSIC PRODUCTS (TAX STAMPS)
REGULATIONS, 2013**

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THE EXCISE (MANAGEMENT AND TARIFF) ACT
(CAP.147)

REGULATIONS

(Made under section 122)

THE FILMS AND MUSIC PRODUCTS (TAX STAMPS)
REGULATIONS, 2013

PART I
PRELIMINARY PROVISIONS

- Citation 1. These Regulations may be cited as the Films and Music (Tax stamps) Regulations, 2013 and shall be deemed to have come into force on the first day of January, 2013.
- Application 2. The provisions of these Regulations shall apply throughout Tanzania Mainland as well as Zanzibar.
- Interpretation 3. In these Regulations unless the context requires otherwise:
- Cap 147 "Act" means the Excise (Management and Tariff) Act;
 "audio-visual devices" means devices consisting of a series of images or sounds or both, susceptible of being made visible or audible or both;
- "approved person" means the company contracted by the Tanzania Revenue Authority to provide tax stamps;
- Cap 399 "Authority" means the Tanzania Revenue Authority established by the Tanzania Revenue Authority Act;
- "authorized officer" means any officer whose duty is to require the performance of or to perform the act referred to in the Act or these Regulations also shall include any officer from licensing authorities or any public officer duly authorized to perform such act;
- Cap 399 "Commissioner" means the person appointed under section 16 of the Tanzania Revenue Authority and shall include the Deputy commissioner General and

Revenue Commissioners;

“dealer” means a duly registered producer, author, distributor, importer or exporter;

“distributor” means a distributor duly registered by the licensing authorities in relation to films and, or music products;

“licensing authority” means an authority dealing with films and, or music products established under any written law;

“Minister” means the Minister responsible for finance;

“importer” means a trader duly registered with the licensing authorities in relation to the importation of films and, or music products;

“tax stamp” means any stamp duly issued by the Authority to be affixed to films and music products.

PART II

REGISTRATION OF PERSON ENGAGED IN FILMS AND MUSIC

Registration

4.-(1) Any person who is engaged in or intends to import, export, produce or distribute films and, or music products covered by these Regulations shall register and be issued approval by Licensing Authorities before importing, exporting, producing or distributing the same as the case may be.

(2) Any person who is engaged in the business of importing or intends to import, export films and, or music products shall register by completing form A which is provided in the First Schedule to these Regulations.

(3) Any person who is engaged in the business or intends to engage in the business as an artist, producer, and distributor of local films and, or music products shall register by completing form B which is provided in the First Schedule to these Regulations.

PART III

TYPES OF STAMPS ISSUED

Types of
stamps

5.-(1) The design and specification of the stamps, shall be as may be determined by the Authority and may be changed at any time depending on the supply of the stamps required;

(2) Subject to sub-regulation (1), different types of Tax Stamps shall be determined according to the specific categories of products as follows.

- (a) imported film stamps shall be green in colour;
- (b) imported music stamps shall be blue in colour;
- (c) local film stamps shall be pantone violet in colour;
- (d) local music stamps shall be pink in colour.

(3) Notwithstanding the provisions of sub-regulation (2) the Authority may determine different types of tax stamps for packages of any audio visual package as and when the need so arises.

Procurement
of Tax
Stamps

6. The procurement of stamps shall be the responsibility of the Authority.

Supply and
Distribution
of Stamps

7. Subject to the provisions of regulation 5, the following procedure shall apply to the supply and distribution of tax stamps-

- (a) for all products imported into the country, the importer shall indent from, and pay for the tax stamps to the Authority; and indents shall be packed into the quantity from one hundred up to five thousand stamps and may indicate the name and address of the foreign producer as requested by the importer.
- (b) for all products to be distributed locally, the distributor shall indent from, and pay for tax stamps to the Authority; and each Indent shall be packed into quantities from one hundred up to five thousand stamps.
- (c) the Authority shall authorize the Approved Person to make direct supply of tax stamps to the foreign manufacturer as requested by the dealer.

PART IV
REQUIREMENT TO AFFIX TAX STAMP

Affixation of
Tax Stamps

8.-(1) All films and music products, whether imported, exported or locally distributed, shall be affixed with tax stamps.

(2) Affixation of the stamps shall be such that the stamp will be torn or rendered unusable when the packaging box is opened in the normal manner.

(3) Two stamps shall be affixed on the products in which one stamp shall be affixed on the package and another stamp, which shall not be removed, shall be affixed on the audio visual devices.

Time for
affixation of
Tax Stamps

9. The author or producer or together with their respective distributors shall be required to affix tax stamps to the products before distributing them to the local market or exporting the same.

Record
keeping

10.-(1) The Approved person shall notify the Authority of the quantities of tax stamp supplied to a foreign manufacturer or foreign supplier of films and music products.

(2) Registered Importer of Films and Music products shall maintain records on a monthly basis of tax stamps received; tax stamps affixed and stock balance on hand.

(3) The Authority shall maintain record of tax stamps received from the Approved Person.

PART V
TAX EXEMPTION

Tax
exemption

11. The following films and music products shall be exempt from the requirement of tax stamps:

- (a) imported products in transit to a foreign destination;
- (b) audio-visual devices containing religious sermons for a particular purpose.

Authorizatio
n of Tax
exemption

12.-(1) Subject to the provisions of Regulation 11, the exemptions shall apply in cases where the Authorized Officer is satisfied that proper administrative procedures to control the quantities being allocated for exemption have been complied with.

(2) Products that cannot be properly accounted for or for which authorization is not obtained, shall not be exempted.

Accounting
for Stamps

13.-(1) There shall be an accounting for tax stamp usage on a monthly reconciliation statement that shall indicate a summary of the usage of the total number of tax stamps issued during the month and stamps brought forward from the previous month under the following headings:

- (a) stamps in stock at the close of the previous month and carried forward for use during the current month;
- (b) stamps applied to products during the month;
- (c) stamps spoiled or damaged during usage as certified by Authorized Officer;
- (d) stamps unaccounted for in the reconciliation statement and therefore deemed lost;
- (e) stamps in stock at the end of the month and carried forward for use in the following month.

(2) The licensed distributor or producer who collects stamps from Tanzania Revenue Authority shall have the responsibility to account for tax stamps.

Submission
of monthly
reconciliatio
n statement

14. The reconciliation statement shall be submitted to the Authority along with the duty payment on monthly basis.

Computation
of duty

15. Payment of duty due for the stamps used shall be calculated based on the following:

- (a) stamps applied to films and music products;
- (b) stamps unaccounted for in the monthly reconciliation statement and therefore deemed lost.

Evidence of
payment of
duty

16. The Authority shall require evidence for the payment of duty, as it may deem necessary, before authorizing the issue of fresh stock of tax stamps.

**PART VI
GENERAL PROVISIONS**

Audit

17. The Authority may carry out random audit of the operation of stamps reconciliation procedure and calculation of duty payment.

Power to
inspect

18. Any authorized officer may inspect any premises for the purpose of ensuring the compliance with the requirements of tax stamps.

Force
Majeure

19.-(1) In the event of circumstances arising which stop or limit the availability of tax stamps, the Authority shall have the power to suspend these regulations and the Commissioner shall provide guidance on how to deal with such a situation as he deems fit and reasonable before the films and music products are released into the local market.

(2) The suspension of the applicability of these Regulations by the Commissioner under sub regulation (1) shall be published in the local newspaper, widely circulating in the country.

Offences

20.-(1) Any dealer of films and music Products who-

- (a) fails to maintain tax stamps registers, record or any other documents;
- (b) fails to submit monthly tax stamp reconciliation statement within the prescribed period;
- (c) fails to affix tax stamps in a secure manner;
- (d) makes an overprint or defaces the tax stamp affixed;
- (e) submits an incorrect or incomplete tax stamp reconciliation statement; or
- (f) fails to account for tax stamps for any reason.

commits an offence and is liable on conviction, a penalty as prescribed under the Act.

(2) Any person who obstructs or hinders any Authorised officer in the exercise of his duties under these Regulations or aid or abate any person in contravention of these Regulations is guilty of an offence and upon conviction is liable to a penalty as prescribed under the Act.

(3) Any person who aid or abate any person in contravention these Regulations is guilty of an offence and upon conviction is liable a penalty as prescribed under the Act.

Penalty for
non
Affixation of
Tax Stamps

21.-(1) Any person who is found in possession, of films or music products for personal use that have not been affixed with tax stamps, in accordance with regulation 8, is guilty of an offence and shall be liable on conviction to a fine amounting to twice of the value of the product or to imprisonment for a term of not less than three months or both such fine and imprisonment.

(2) Where any registered dealer or business person is found in possession or selling films and music products that have not been affixed with tax stamps, in accordance with Regulation 8, shall be liable on conviction to a fine amounting to twice of the value of the product or to imprisonment for a term not less than three years or both such fine and imprisonment.

Additional
Penalties

22.-(1) For avoidance of doubt-

- (a) where any registered dealer, or any other person violates the provisions of these regulations, in addition to penalty prescribed under these Regulations, the products concerned shall be forfeited;
- (b) any movable instrument or anything used in the commission of the offence shall be forfeited.

Mode of
collecting
Tax Stamps

23. The dealer shall furnish certificate of approval and any other relevant documents from the licensing authority to an authorised officer and when the Authorised Officer is satisfied that all requirements have been complied with, shall issue tax stamps to the dealer.

Transitional
provision

24. All music and film product supplied to the market prior to the date on which these Regulations comes into effect, shall remain in the market three months from the date of publication of these Regulations.

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FIRST SCHEDULE

FORMS

(Made under regulation 4)

Form A



TANZANIA REVENUE AUTHORITY

THE FILMS AND MUSIC PRODUCTS (TAX STAMPS) REGULATION, 2013
APPLICATION FORM FOR REGISTRATION AS AN IMPORTER/EXPORTER
OF FILMS AND MUSIC PRODUCTS

Part A: To be completed by the Applicant:

- 1.0 Name of Taxable Person (Importer/exporter)
- 2.0 Name of Business
- 3.0 TIN: Registration Number
- 4.0 FILM CENSORSHIP PERMIT NO. CLASS OF THE FILM
..... FILM LICENCE NUMBER:
- 4.1 FILM CENSORSHIP PERMIT NO. CLASS OF THE FILM
..... FILM LICENCE NUMBER:
- 5.0 Postal Address
P.O. Box City/Town/Country
- 6.0 Telephone: Fax: E-mail:
- 7.0 Name of Foreign supplier:
- 8.0 Address of supplier

The Films and Music Products (Tax Stamps) Regulations, 2013

G.N. No. 244 (contd.)

P.O. Box

City/Town/Country

8.1 Telephone: Fax: E-mail:

Part B: Estimates of Annual Importation of Films and Music Products:

9.0	Category 1	Units/Qty	Category 2	Units/Qty
	DVD		VCD	
	Category 3	Units/Qty	Category 4	Category 5
	CD		Tapes	Others

Estimates of Current Importation of Films and Music Products:

9.1	Category 1	Units/Qty	Category 2	Units/Qty
	DVD		VCD	
	Category 3	Units/Qty	Category 4	Category
	5			
	CD		Tapes	Others

Part C: Declaration

10.0 Declaration:

I hereby certify that the information given in this form is true and complete.

10.1 Name of Applicant

10.2 Position

Signature and Stamp

Date

Part D: For Official Use Only

11.0	Date of Registration	Registration Number

12.0	Authorized Officer	Signature

Form B



TANZANIA REVENUE AUTHORITY

**THE FILMS AND MUSIC PRODUCTS (TAX STAMPS) REGULATION, 2013
APPLICATION FORM FOR REGISTRATION BY
ARTIST/PRODUCER/DISTRIBUTOR
OF LOCAL FILMS AND MUSIC PRODUCTS**

Part A: To be completed by the Applicant:

1.0 Name of Taxable Person Artist/Producer/Distributor of local films and music products

2.0 Name of Business

3.0 TIN: Registration Number

4.0 FILM CENSORSHIP PERMIT NO. CLASS OF THE FILM
..... FILM LICENCE NUMBER:

4.1 FILM CENSORSHIP PERMIT NO. CLASS OF THE FILM.....
..... FILM LICENCE NUMBER:

5.0 Postal Address
P.O. Box City/Town/Country

6.0 Telephone: Fax: E-mail:

7.0 Physical Address:
Plot Number: Block Number:
Street Name: House Number:
Region/City: District/Town:

Part B: Estimates of Annual Production/Distribution:

8.0	Category 1	Units/Qty	Category 2	Units/Qty
	DVD	VCD

The Films and Music Products (Tax Stamps) Regulations, 2013

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Category 3 CD	Units/Qty	Category 4 Tapes	Category 5 Others
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Estimates of Current Importation of Films and Music Products:

9.0	Category 1 DVD	Units/Qty	Category 2 VCD	Units/Qty
	Category 3 CD	Units/Qty	Category 4 Tapes	Category 5 Others

Part C: Declaration

10.0 Declaration:

I hereby certify that the information given in this form is true and complete.

10.1 Name of Applicant

.....
Signature and Stamp

.....
Date

Part D: For Official Use Only

11.0	Date of Registration	Registration Number
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12.0	Authorized Officer	Signature
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Dar es Salaam,
3th June, 2013

WILLIAM A. MGIMWA
Minister of Finance