

GOVERNMENT NOTICE NO. 230 E published on 29/06/2017

THE TAX ADMINISTRATION ACT
(CAP. 438)

REGULATIONS

(Made under section 98)

THE TAX ADMINISTRATION (GENERAL) (AMENDMENT) REGULATIONS, 2017

Citation
GN. No. 101 of
2016

1. These Regulations may be cited as the Tax Administration (General) (Amendment) Regulations, 2017 and shall be read as one with the Tax Administration (General) Regulations, 2016, hereinafter referred to as the “principal Regulations” and shall come into operation on the 1st day of July, 2017.

Addition of
Regulation 104 A

2. The principal Regulations are amended by adding immediately after regulation 104 the following:

“Establish
ment of an
escrow
account

104A.-(1) The Commissioner General shall establish and maintain an escrow account at the Bank of Tanzania, in which importers of industrial sugar, under duty remission scheme, shall deposit money equal to 15% additional import duty payable on importation of industrial sugar.

(2) The provisions of sections 71, 72 and 73 of the Act shall apply in respect of application, processing and payment of refund.

(3) In addition to documentary evidence required

under section 71 of the Act, the application shall be accompanied with stock records and movement of sugar imported, consumption reports, production formulas, analysis of final products produced and any other document as the Commissioner may deem appropriate.

(4) The importer of industrial sugar shall be entitled to refund of additional duty deposited to the extent of the actual amount used in manufacturing of the finished product in respect of which the importation was made.

(5) The Commissioner's decision on the application shall constitute a tax decision within the meaning of section 50 of the Act."

Dodoma,
29th June, 2017

PHILLIP I. MPANGO,
Minister for Finance and Planning