

Tanzania

Vocational Education and Training Levy Regulations, 1994

Government Notice 619 of 1994

Legislation as at 31 July 2002

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Vocational Education and Training Levy Regulations, 1994

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Vocational Education and Training Levy Regulations, 1994

Government Notice 619 of 1994

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[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]

[Section 19; G.N. No. 619 of 1994]

Part I – Preliminary provisions (regs. 1-2)

1. Short title

These Regulations may be cited as the Vocational Education and Training Levy Regulations.

2. Interpretation

In these Regulations unless the context requires otherwise:

"**the Act**" means the Vocational Education and Training Act¹;

"**the agent**" means the agency appointed under regulation 3 to collect levy;

"**Board**" means the Vocational Education and Training Board established under the Act;

"**Director**" means the Director-General of Vocational Education and Training Authority appointed under the Act;

"**employer**" means any person or body of persons resident in the United Republic employing four or more employees whether on permanent or temporary basis;

"**gross monthly emoluments**" means the monthly salary, allowances and other payments payable regularly on monthly basis to any employee before deductions of any tax or charges.

Part II – The Levy collection agent (regs. 3-4)

3. Appointment and powers of the agent

- (1) The National Provident Fund established by the National Provident Fund Act² is hereby appointed the agency for the collection of levy.

¹

[Cap. 82](#)

²

Act [No. 2 of 1975](#)

- (2) For the purposes of these Regulations, the agent may carry out all the functions and exercise all the powers conferred upon the Director General of the Vocational Education and Training Authority in relation to the collection of levy.

4. Responsibility of the agent

- (1) The Board may enter into an agreement with the agent setting out the terms and conditions of collecting levy under these Regulations.
- (2) Subject to any general or specific terms of any agreement made between the Vocational Education and Training Authority and the agent, the agent shall be responsible to the Board for the proper collection and transmission of the levy to the Vocational Education and Training Fund in accordance with these Regulations.

Part III – Registration of employers (regs. 5-6)

5. Director to maintain register of employers

- (1) The Director shall cause a register to be maintained of all the employers liable to pay levy.
- (2) The register shall contain–
 - (a) the name and address of the employer;
 - (b) the registration number allotted to each employer; and
 - (c) such other particulars as the Director may deem necessary.

6. Obligations of the employer to register

- (1) Every employer liable to pay levy shall–
 - (a) register with the Director or the agent;
 - (b) supply to the Director or the agent the particulars of registration specified under regulation 5;
 - (c) notify the Director or the agent of any changes in the particulars supplied pursuant to this regulation.
- (2) The submission of the particulars for registration or the notification of changes in the particulars shall be made in the manner prescribed in form VTLF 1 of the Schedule to these Regulations.

Part IV – Payment of levy (regs. 7-10)

7. Payment of levy

- (1) The levy may be paid–
 - (a) in cash if paid directly to any office of the agent designed by the agent for that purpose;
 - (b) by delivering to the agent a money order, postal order or cheque drawn on any bank in the United Republic payable to the authority;
 - (c) in such other manner as the Director after consultations with the agent authorise in writing in any particular case or category of cases.
- (2) An official receipt of the Board shall be issued on payment of levy.

8. Employers to submit return of levy

Every employer shall submit to the Authority through the agent for every month returns of payment of levy in the manner prescribed in form VTLF 2 of the Schedule to these Regulations.

9. Inspection of records and returns

The Director or any employee of the Authority authorised by the Director in writing or the agent may during normal working hours enter the premises or any other place of employment maintained by any employer for the purpose of collecting levy and may inspect any records maintained by the employer for the purpose of verifying the levy payable or the accuracy of any particulars or returns required to be submitted by the employer under these Regulations.

10. Levy paid in error

Where the Director is satisfied that the levy paid by any employer exceeds, or is less than, the levy payable, he shall—

- (a) where the amount exceeds the levy payable, inform the employer in writing and shall deduct the amount in excess from the levy payable the following month;
- (b) where the amount paid is less than the levy payable, demand from the employer the difference and take any measures necessary for its recovery.

Part V – Miscellaneous provisions (regs. 11-13)

11. Dispute on ascertainment of emoluments

- (1) Where there is any doubt or dispute as to the emoluments upon which levy is payable or as to the number of employees whose emoluments are chargeable to levy the Director shall determine the matter and the levy payable.
- (2) Where any employer is dissatisfied with any determination by the Director under this Regulation that employer may appeal to the Minister within twenty-one days from the date of such determination:

Provided that the employer shall not be entitled to appeal unless the levy determined by the Director has first been paid.
- (3) The Minister may confirm, vary or reverse any determination made by the Director under this Regulation.
- (4) Where as the result of variation or reversal of any determination made by the Minister, the levy paid by an employer exceeds or is less than the levy determined by the Minister Regulation 9 shall apply *mutatis mutandis*.

12. Exemption from levy

- (1) Any employer who has reason to seek exemption from levy may apply in writing to the Minister.
- (2) Every letter of application shall be copied to the Board and shall specify:
 - (a) the address and the registration number of the employer;
 - (b) the number of the employees;
 - (c) the total of the levy payable for all the employer;
 - (d) the period for which exemption is sought;

- (e) the reasons for such exemption; and
 - (f) any other particulars which the Minister may require.
- (3) The Board shall within seven days from the date of receipt of the copy of an application for exemption of levy, submit to the Minister in writing, representations in support of or opposing the application.
- (4) The decision of the Minister on an application for exemption shall be final.
- (5) Every application for exemption shall be made before the levy proposed to be exempted is due.
- (6) The power conferred upon the Board under subregulation (3) of this Regulation shall be exercised by the Director whenever the Board is not meeting:
- Provided that all such applications and representations made by the Director shall be notified to the Board at the following meeting.

13. Offences

Any person who—

- (a) obstructs the Director or the agent from carrying out any of the duties conferred by these regulations;
- (b) being an employer neglects or refuses to submit or to furnish any particulars or records required by the Director or the agent; or
- (c) knowingly gives to the Director or the agent any information which is false in some material particular; or
- (d) for the purpose of obtaining exemption of levy, knowingly furnish to the Minister any information which is false in some material particular,

is guilty of an offence and shall be liable upon conviction to a fine of not less than shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Schedule

Forms

[Editorial note: The forms have not been reproduced.]