

Tanzania

Value Added Tax Act

Value Added Tax (Repayments) Regulations, 2002

Government Notice 369 of 2002

Legislation as at 31 July 2002

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Value Added Tax (Repayments) Regulations, 2002

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Value Added Tax Act

Value Added Tax (Repayments) Regulations, 2002

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[This is the version of this document at 31 July 2002.]

[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 69; G.N. No. 369 of 2002]

1. Citation

These Regulations may be cited as the Value Added Tax (Repayments) Regulations.

2. Interpretation

In these Regulations, unless the context otherwise requires—

"**Act**" means the Value Added Tax Act¹;

"**auditor**" means an auditor defined under the Auditors and Accountants (Registration) Act²;

"**Bank**" means a bank as defined under the Banking and Financial Institutions Act³;

"**bank account**" means an account opened and operated by a registered person or an account opened and operated on his behalf with any bank;

"**Certificate of Genuineness**" means a certificate issued by an Auditor under the provisions of the Regulations;

"**claim of refund**" means a claim lodged pursuant to and in accordance with the provisions of section [17](#) of the Act;

"**Commissioner General**" means the Commissioner General of the Tanzania Revenue Authority and includes any person to whom the Commissioner General has delegated all or any of his functions under these Regulations;

"**taxable person**" means a person as defined under section [2](#) of the Act.

1

[Cap. 148](#)

2

[Cap. 286](#)

3

[Cap. 342](#)

3. Repayment

A repayment to a taxable person which arises from a claim for refund shall be done by way of a cheque and, unless the Commissioner General otherwise allows, to and through the respective taxable persons bank account.

4. Claim form

Every claim for refund shall be in the Form VAT 201 and shall be accompanied by a Certificate of Genuineness.

5. Contents of the Certificate

- (1) The Certificate of Genuineness shall contain the following particulars:
 - (a) The name and VAT registration number of the taxable person;
 - (b) the amount of excess credits which the taxable person is claiming and the amount certified by the auditor;
 - (c) the period which the credits have accrued;
 - (d) the bank, account and branch of the tax payer;
 - (e) the name of the certifying auditor or auditors;
 - (f) the registration number of the certifying auditor or auditors;
 - (g) the date of certification;
 - (h) the signature and seal of the certifying auditor.
- (2) Notwithstanding anything stated in these Regulations a Certificate of Genuineness shall be in a format prescribed in the Schedule to these Regulations.

6. Responsibility of the registered person to produce documents and information

A taxable person shall prepare and produce to the auditor all documents and information necessary for the examination and certification of the refund claim.

7. Banking practice

Any repayment under these Regulations shall be done in accordance with the governing banking practice and rules established by the relevant laws.

Schedule

Certificate of Genuineness

[Editorial note: The form has not been reproduced.]