

47. Source of fund for a Ward Health Committee shall be:

Source of
funds

- (a) community contributions;
- (b) donors and partners donations;
- (c) council's grants; and
- (d) any other source legally acquired.

The Common Seal of Temeke Municipal Council is hereunto affixed in pursuance of the Resolution passed at a meeting of the said council duly convened and held on the 14th day of February, 2002 and the same was affixed in the presence of:-



MUSTAPHA YAKUB SHOMARI,
Honorable Mayor

IDDI ABDALLAH NYUNDO,
Municipal Director

I APPROVE

Dodoma,
15th April, 2002

HON. H. A. H. NGWILIZI. (BRIG. GEN. RTD.),
Minister of State President's Office,
Regional Administration and Local Government

GOVERNMENT NOTICE No. 369 published on 2/8/2002

VALUE ADDED TAX ACT, 1997

(No. 24 OF 1997)

REGULATIONS

Made under section 68

THE VALUE ADDED TAX (REPAYMENTS) REGULATIONS 2002

1. These Regulations may be cited as the Value Added Tax (Repayments) Regulations, 2002 and shall be deemed to have come into operation on the first day of August, 2001.

Citation

Value Added Tax (Repayments)

G. N. No. 369 (contd.)

Interpreta-
tion

2. In these Regulations unless the context otherwise requires-

"Act" means the Value Added Tax Act, 1997;

"auditor" means an auditor defined under the Auditors and Accountants (Registration) Act, 1972;

"Bank: means a bank as defined under the Banking and Financial Institutions Act, 1991;

"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.

Repay-
ment

3. An 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.

Claim
form GN
No. 177 of
1998

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

Contents
of the
certificate

5.-(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.

Value Added Tax (Repayments)

G.N. NO. 369 (contd.)

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

Responsibility of the registered person to produce documents and information

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

Banking practice

SCHEDULE

CERTIFICATE OF GENUINENESS

NAME OF REGISTERED PERSON:
VAT REGISTRATION NUMBER:

I/We have examined the *genuineness* of the attached claim for refund of VAT amounting to TShs. (figures) (in words) made by the registered person for the period to ensure compliance with the provisions of the Value Added Tax No. 24 of 1997 and the Value Added Tax (Repayment) Regulations 2000, and have obtained all possible information and explanations necessary for the purpose of my/our examination

My/Our examination was designed to enable me/us to obtain reasonable assurance that the claim is, to the best of my/our opinion, free from misstatement, and included verification on test basis, of evidence supporting the amount claimed. It also included an assessment of the adequacy of M/s system of recording and accounting for VAT.

As per the requirements of the VAT (Repayment) Regulations, I/We confirm that the bank account to effect this refund is Number at Bank Branch.

In my/our opinion the attached VAT claim of TShs. Gives a true and fair view of the *amount claimed* and is properly refundable under the VAT Act and Regulations.

.....
Signed:

Customs Tariff (Remission) (Imported Industrial Sugar used as Raw Material in Manufacture Goods)

G. N. No. 369 (contd.)

Certified Public Accountant in Public Practice (CPA-PP), NBAA Certificate of Practice

No.

Date:

Seal

Dar es Salaam,
19th July, 2002

BASIL P. MRAMBA,
Minister for Finance

GOVERNMENT NOTICE No. 370 published on 2/8/2002

THE CUSTOMS TARIFF ACT, 1976

(No. 12 OF 1976)

ORDER

Made under section 7(1)

THE CUSTOMS TARIFF (REMISSION) (IMPORTED INDUSTRIAL SUGAR USED AS RAW MATERIAL IN MANUFACTURE OF GOODS), ORDER, 2002

Citation
and
commence-
ment

1. This Order may be cited as The Customs Tariff (Remission) (Imported Industrial Sugar Used as Raw Material in Manufacture of Goods) Order, 2002, and shall be deemed to have come into operation on the first day of July, 2002.

Remis-
sion

2. Subject to the conditions specified in paragraph 3 of this Order, and other conditions as may be specified by the Commissioner General, the import duty which exceeds ten per-cent payable on industrial sugar imported as raw material in the manufacture of goods, or purchased prior to clearance through Customs by persons specified in the Schedule to this Order, is hereby remitted.