

Tanzania

## Excise (Management and Tariff) Act Chapter 147

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## Tanzania

# Excise (Management and Tariff) Act

## Chapter 147

Commenced on 1 November 1954

*[This is the version of this document at 30 November 2019.]*

*[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.]*

*[Ords. Nos. 13 of 1952; 5 of 1959; 1 of 1961; E.A.C. L.N. 53/1954; 84/1961; 1/1967; Acts Nos. 15 of 1961; 3 of 1963; 12 of 1963; 1 of 1965; 12 of 1969; 14 of 1969; 4 of 1970; 12 of 1970; 19 of 1977; 8 of 1998; 12 of 1999; 14 of 2001; 18 of 2002; 15 of 2003; 15 of 2004; 13 of 2005; 6 of 2006; 16 of 2007; 1 of 2008; 14 of 2009; 15 of 2010; 5 of 2011; 8 of 2012; 4 of 2013; 12 of 2013; 2 of 2014; 10 of 2015; 16 of 2015; 2 of 2016; 4 of 2017; 4 of 2018; 1 of 2005 (EAC)]*

**An Act to make provision for the control of the manufacture of excisable goods, the denaturing of spirits, for the collection of excise duties and for related and connected matters.**

### Part I – Preliminary provisions

#### 1. Short title

This Act may be cited as the Excise (Management and Tariff) Act.

#### 2. Interpretation

(1) In this Act, except where the context otherwise requires—

**"aircraft"** includes every description of craft used in aerial navigation;

**"appropriate Partner State Legislation"** means any legislation of any of the partner states imposing any rate of excise duty on the manufacture in that Partner State of any excisable goods;

**"approved"** means approved by the Commissioner-General;

**"beer"** includes ale, porter, and any other description of beer and any liquor which is made or sold as a description of, or substitute for, beer and which contains more than two *per centum* of proof spirit but does not include—

(a) in the case of Kenya, African intoxicating liquor as defined in the African Liquor Act of Kenya; or

*[Cap. 122]*

(b) in the case of Tanzania, local liquor as defined in the Intoxicating Liquors Act; or

*[Cap. 77]*

(c) in the case of Uganda, native liquor as defined in the Liquor Act of Uganda; or

*[Cap. 95]*

(d) any kind of beer which the Authority may by order exclude from the provisions of this Act;

**"bonded warehouse"** means any warehouse licensed by the Commissioner-General under the East African Customs and Transfer Tax Management Act for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused;

[Cap. 27]

**"brewer"** means the holder of a valid licence to brew beer;

**"by authority"** means by the authority of the Commissioner-General or of any officer doing his duty in the matter in relation to which the expression is used;

**"cigar"** means a cigar, cheroot or cigarillo, prepared from tobacco;

**"cigarette"** means a cigarette prepared from tobacco and includes any form of tip, and the paper of the cigarette;

**"Commissioner-General"** means the Commissioner General appointed under the Tanzania Revenue Authority Act;

[Cap. 399]

**"compounded spirits"** means spirits which have been distinctly altered in character by redistillation with, or by the addition of, flavouring matter or other material or ingredient;

**"to compound"** means to prepare compounded spirits;

**"customs law or the East African Customs and Transfer Tax Management Act"** shall be construed as referring to the East African Community Customs Management Act, and any regulations made under that Act;

**"days"** does not include Saturdays, Sundays or public holidays;

**"denaturer"** means a person holding a valid licence to denature spirits under this Act;

**"to denature"** means to render unfit for human consumption;

**"dissolving"** means dissolving of materials for making any priming or colouring solution;

**"distiller"** means a person holding a valid licence to manufacture spirits under this Act by distillation of a fermented liquor or enguli or by any other process;

**"distiller's warehouse"** means a place of security provided by a distiller and approved by the Commissioner-General under [section 25](#);

**"distillery"** means the distiller's factory;

**"document"** means a statement made in writing, including an account, assessment, book, certificate, claim, note, notice, order, return, record, entry, stock, declaration or ruling kept either in paper form or in electronic form;

**"duty"** includes any imposition, tax or surtax, imposed by any excise law;

**"electronic communication service"** means a service of any description provided by a person or a company by means of any transmission, emission or reception of signs, signals, writing, images and sounds or intelligible information of any nature, by wire, optical, visual or other electromagnetic means or systems, including—

- (a) voice, voice mail, data services, audio text services, video text services, radio paging and other emerging electronic communication services;
- (b) fixed telephone services including provision of access to and use of the public switched or nonswitched telephone network for the transmission and switching of voice, data and video, inbound and outbound telephone service to and from national and international destinations

- (c) cellular mobile telephone services including provision of access to and use of switched or non-switched networks for the transmission of voice, data, video and value added services inbound and outbound roaming service to and from national and international destinations;
- (d) carrier services including provision of wired, optical fiber or wireless facilities and any other technology to originate, terminate or transit calls, charging for interconnection, settlement or termination of domestic or international calls, charging for jointly used facilities including pole attachments, charging for the exclusive use of circuits, a leased circuit or a dedicated link including a speech circuit, data circuit or a telegraph circuit;
- (e) provision of call management services for a fee including call waiting, call forwarding, caller identification, multi-calling, call display, call return, call screen, call blocking, automatic callback, call answer, voice mail, voice menus and video conferencing;
- (f) private network services including provision of wired, optical fiber, wireless or any other technologies of electronic communication link between specified points for the exclusive use of the client;
- (g) data transmission services including provision of access to wired or wireless facilities and services specifically designed for efficient transmission of data; and
- (h) communication through facsimile, pager, telegraph, telex and other electronic communication services.

"**enguli**" means any spirituous liquor of the type known as enguli, including any drink containing such liquor, which is conveyed into a receiver in a distillery entered under this Act as an enguli receiver;

"**excisable goods**" means any goods manufactured in any of the Partner States and on the manufacture of which an excise duty is imposed in that Partner State;

"**Excise**" or "the Excise" means the Tanzania Revenue Authority established under the Tanzania Revenue Authority Act acting under the authority of this Act;

[*Cap. 399*]

"**excise duty**" means any duty of excise imposed under [section 124](#) of this Act;

"**excise laws**" includes this Act and any enactment relating to the Excise or to the manufacture of any excisable goods, and any subsidiary legislation made under the authority of this Act or any such enactment;

"**excise revenue**" means any amounts collectible by the Excise in accordance with the provisions of the excise laws;

"**export**" means to take or cause to be taken out of the Partner States;

"**factory**" means any premises on which a person is licensed to—

- (a) manufacture and store excisable goods;
- (b) use excisable goods in any other manufactures of other goods;

"**feints**" means spirits conveyed into a receiver in a distillery entered under this Act as a feints receiver;

"**licence**" means a valid licence issued under this Act;

"**low wines**" means spirits of the first extraction conveyed into a receiver in a distillery entered under this Act as a low wines receiver;

"**manufacture**" includes—

- (a) the production of excisable goods;

- (b) any intermediate or uncompleted process in the production of excisable goods;
- (c) the rectifying or denaturing of spirits; or

"**manufactured tobacco**" means tobacco made up—

- (a) ready for smoking in a pipe; or
- (b) ready for use in the making of cigarettes or cigars; or
- (c) in the form of cake, plug, roll, or stick;
- (d) in the form of snuff;

"**materials**" means any goods from which excisable goods are capable of being manufactured and any residue from any process of manufacture;

"**master**" includes any person for the time being having or taking charge or command of any aircraft or vessel;

"**methyated spirits**" means spirits denatured in accordance with a formula prescribed by regulations made under this Act for methyated spirits;

"**Minister**" means Minister responsible for finance;

"**night**" means the period between six o'clock in the afternoon of any day and six o'clock in the forenoon of the following day;

"**officer**" includes any person other than a labourer employed in the service of the Excise or for the time being performing duties in relation to the Excise;

"**owner**" in respect of any excisable goods, materials, aircraft, vessel, vehicle, plant or other thing, includes any person, other than an officer acting in his official capacity being or holding himself out to be the owner, manufacturer, agent, or the person in possession of or beneficially interested in or having control of or having power of disposition over, such goods, materials, aircraft, vessel, vehicle, plant or other thing;

"**plant**" includes utensils, presses, machinery, mills, implements, appliances and fittings;

"**premises**" includes any building, house, room or place;

"**proper officer**" means any officer whose right or duty is to require the performance of or to perform the act referred to;

"**rectifier**" means a person holding a valid licence to rectify spirits under this Act;

"**to rectify**" means to redistill spirits removed from a spirits receiver for the purpose of purifying or adding flavour but does not include the redistillation of enguli;

"**rectifier's warehouse**" means a place of security provided by a rectifier and approved by the Commissioner-General under [section 25](#);

"**regulations**" means any regulations made under this Act or under the Tax Administration Act;

*[Cap. 438]*

"**specially denatured spirits**" means spirits denatured in accordance with a formula prescribed by regulations relating to specially denatured spirits;

"**spirits**" means spirits of any description and includes all liquor mixed with spirits and all mixtures and compounds or preparations made with spirits, but does not include denatured spirits or enguli and in the case of Tanzania, local liquor as defined in the Intoxicating Liquor Act ;

*[Cap. 77]*

"**still**" includes any part of a still;

"**sugar**" includes—

- (a) any saccharine substance, extract or syrup;
- (b) rice;
- (c) flaked maize and any other description of corn which in the opinion of the Commissioner-General is prepared in a manner similar to flaked maize;
- (d) any other material capable of being used in brewing except malt, corn, hops, hop concentrate or hop oil;

"**tons register**" means the tons of a ship's net tonnage as ascertained and registered according to the tonnage regulations of the Merchant Shipping Act or in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered;

[Cap. 165]

"**utensil**" includes any container, tank, storage bin, receptacle or vat;

"**vehicle**" includes every description of conveyance for the transport by land of human beings, animals or property;

"**wash**" means the fermented liquor from which spirits are produced by distillation;

"**wine**" means liquor of a strength not exceeding 50 degrees of proof which is made from fruit and sugar or from fruit or sugar mixed with any other material and which has undergone a process of fermentation in the manufacture thereof and includes mead;

"**words**" means the liquid obtained by dissolving sugar or molasses in water or by extracting the soluble portion of malt or corn in the process of brewing and any priming or colouring solution.

(2) \*\*\*

[Deleted]

## Part II – Administration

3. \*\*\*

[Repealed by Act [No. 10 of 2015](#) s. 168]

### 4. Excise seal and flag

- (1) There shall be a seal of the Excise which shall be officially and judicially noticed.
- (2) There shall be a flag of the Excise which shall distinguish vessels employed in the service of the Excise from other vessels.

### 5. Officer to have powers of police officer

For the purpose of carrying out the provisions of this Act, every officer shall, in the performance of his duty, have all the powers, rights, privileges and protection of a police officer of the Partner State in which such officer so performs his duty.

### 6. Hours of attendance

- (1) The working days and hours of general attendance of officers shall be such as may be prescribed.
- (2) Where any person desires the attendance of any officer at a time outside the hours of general attendance, such person shall make request on the prescribed form to the proper officer at the

place where such attendance is desired; and, subject to any regulations and to the payment of the prescribed fees, the grant of such request shall not be unreasonably refused by the proper officer.

7. \*\*\*

*[Repealed by Act No. 10 of 2015 s. 168]*

### Part III – Manufacture of excisable goods

#### 8. Licence required to manufacture excisable goods

- (1) No person shall manufacture any excisable goods unless he is licensed by the Licensing Authority in accordance with this Act.
- (2) Any person who contravenes this section commits an offence and shall, on conviction, be liable to imprisonment for a term of not less than three years and not exceeding ten years or to a fine of not less than five million shillings and not exceeding thirty million shillings or to both, for a first offender.
- (3) For the purpose of subsection (2), a subsequent offender shall on conviction be liable to imprisonment for a term of not less than five years and not exceeding twenty years or to a fine of not less than ten million shillings and not exceeding fifty million shillings or to both.
- (4) In addition to the penalty provided for under subsections (2) and (3), the court may issue an order for forfeiture of any plant, excisable goods and materials connected to the commission of the offence.

*[Act No. 2 of 2014 s. 13]*

#### 9. Licensing Authority

For the purpose of this Act, the Licensing Authority shall be such authority as may be designated for that purpose by a resolution of the National Assembly:

Provided that, until any such authority is designated, the Tanzania Revenue Authority shall be deemed to be the Licensing Authority.

*[Acts Nos. 3 of 1963 s. 2; 2 of 2014 s. 14]*

#### 10. Application for and grant of licence

- (1) Subject to this Act, the Licensing Authority may, upon application, grant a licence to any person to manufacture any excisable goods; and the Licensing Authority may, refuse to grant any such licence.
- (2) A separate application shall be required in respect of—
  - (a) each factory in which excisable goods are to be manufactured;
  - (b) each class of excisable goods to be manufactured.
- (3) Every application for a licence shall be made to the Commissioner-General in the prescribed form and the Commissioner General shall forward such application to the Licensing Authority with his recommendations.
- (3A) Notwithstanding [section 9](#), the application and issuance of licence with respect to films and music products shall be made and issued by the respective Licensing Authority.
- (4) Where the Licensing Authority has granted any licence, then the Commissioner-General, acting on behalf of the Licensing Authority, shall, on payment of the prescribed fee, issue the licence in the prescribed form and such licence shall expire on the 31st December in each year; and the

Commissioner-General shall, unless otherwise directed by the Licensing Authority, on application and on payment of the prescribed fee, issue a renewal of such licence for the next ensuing year to the licensee.

- (5) Every licence shall be issued to a particular person and shall be in respect of the factory and class of excisable goods specified in the licence and—
- (a) a factory in respect of which a licence has been issued under this Act shall not be used—
- (i) except for the manufacture of the excisable goods specified in the licence;
- (ii) for the manufacture of more than one class of excisable goods:
- Provided that for the purposes of this paragraph cigarettes, cigars and manufactured tobacco, shall be regarded as one class of excisable goods; and
- (b) no person other than the licensee shall manufacture any goods, whether excisable or not, in such factory.
- (6) Any person who contravenes subsection (5) shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both; and any plant, excisable goods, and materials in respect of which such offence has been committed shall be liable to forfeiture.

*[Act No. 2 of 2014 s. 15]*

## 11. Transfer of licence

- (1) Any licensee may apply to the Licensing Authority—
- (a) to transfer his licence to any other person and in any such case such other person shall be joined in such application;
- (b) to transfer his factory to any other place; and
- (c) to manufacture another class of excisable goods in his factory upon ceasing to manufacture in such factory the class of excisable goods specified in the licence,
- and the Licensing Authority may, without assigning any reason, refuse to grant any such application.
- (2) Every application under this section shall be made to the Commissioner-General on the prescribed form and the Commissioner General shall forward such application to the Licensing Authority with his recommendations.
- (3) Where the Licensing Authority has granted any application under this section, then the Commissioner-General shall, upon surrender of the existing licence and on payment of the prescribed fee, if any, make the necessary endorsement on the licence or issue a fresh licence, as the Commissioner-General may think most convenient.

## 12. Power to revoke licence

- (1) The Licensing Authority may revoke or suspend or direct the Commissioner-General not to renew, any licence where it is satisfied that—
- (a) the licensee has been guilty of any offence under this Act;
- (b) the licensee has been convicted of any offence involving dishonesty or fraud;
- (c) the licensee has become a bankrupt or has entered into any arrangement or composition with or for the benefit of his creditors;
- (d) the factory or the plant in the factory is of such a nature or so is maintained that, the excisable goods manufactured are likely to be adversely affected; and

- (e) the factory is so designed, equipped or sited, as to render difficult the supervision of the factory for excise purposes.
- (2) Where the Licensing Authority revoked or suspends, or directs the Commissioner-General not to renew any licence under this section, then notice of that fact shall immediately be given to the licensee by the Commissioner-General.

### 13. Effect of revocation of licence

- (1) Where any licence has been revoked or suspended or has expired, then the licensee shall—
  - (a) immediately cease to manufacture the excisable goods referred to in the licence;
  - (b) immediately pay duty on the excisable goods manufactured under such licence;
  - (c) not dispose of any materials in the factory to which such licence relates, except in accordance with such conditions as the Commissioner-General may impose.
- (2) Any person who contravenes this section or any conditions imposed by the Commissioner-General under this section, shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both and any plant, excisable goods and materials, in respect of which such offence has been committed shall be liable to forfeiture.

### 14. Provision of facilities for excise control

- (1) The Commissioner-General may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner-General and at a rental to be approved by the Commissioner-General suitable housing accommodation for the officer assigned to the duty of excise control of a factory.
- (2) The Commissioner-General may, for the purpose of ensuring proper excise control, require a licensee to provide and maintain, to the satisfaction of the Commissioner-General, suitable office accommodation and equipment in a factory for the officer assigned to the duty of excise control of such factory.
- (3) Every licensee shall provide and maintain at his factory all such just scales and weights, lights, ladders, and other equipment, as may be necessary in order to enable the proper officer to take account of, or check by weight, gauge or measure, all excisable goods or materials in such factory.
- (4) Where any licensee fails to comply to the satisfaction of the Commissioner-General with any requirement made by the Commissioner-General under subsections (1) or (2), then the Licensing Authority may revoke or suspend or direct the Commissioner-General not to renew, the licence of such licensee.

### 15. Licensee to keep books

- (1) Every licensee shall keep at his factory and in the prescribed manner, all such records as may be required under the provisions of the excise laws and, shall make in the records, the prescribed entries relating to the manufacture, storage and delivery, of excisable goods and materials and every such entry shall be made legibly in ink and, subject to [section 20](#), shall not be altered in any manner other than by cancellation, by drawing a single line in ink through the incorrect entry so as to allow the original entry to remain legible or by amendment, by drawing a single line through the incorrect entry and making a correcting entry above the entry cancelled.
- (2) Every licensee shall render, in the prescribed manner and at the prescribed times, such returns as may be required in accordance with the provisions of the excise laws.
- (3) All records required to be kept under the provisions of the excise laws shall at all times be available for inspection by the proper officer and such officer may take copies of any entry in such records.



- (4) Any Licensee who contravenes subsection (1) shall be guilty of an offence.

## Part IV – Denaturing of spirits

### 16. Licence required to denature spirits

- (1) No person shall denature spirits for sale as denatured spirits unless he is licensed by the Licensing Authority in accordance with this Act.
- (2) No spirits shall be denatured for sale as denatured spirits except in accordance with a formula prescribed by regulations made under this Act for either methylated spirits or specially denatured spirits.
- (3) Any person who contravenes this section shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both; and any plant, spirits and materials in respect of which such offence has been committed shall be liable to forfeiture.

*[Ord. No. 5 of 1959]*

### 17. Application of Part III and sections 18 and 19 to the denaturing of spirits

Part III and sections 18 and 19 of this Act shall apply to the denaturing of spirits as they do to the manufacture of excisable goods:

Provided that, nothing in subsection (5) of [section 10](#) shall preclude a distiller licensed to denature spirits, from denaturing distillery spirits manufactured by him.

*[Ord. No. 5 of 1959]*

## Part V – Control of manufacture

### Entry of premises and plant

### 18. Entry

- (1) Every licensee shall, before commencing manufacture, make entry in the prescribed form and in the prescribed manner of each building, room, place and item of plant, in the factory which he proposes to use in the manufacture, preparation for sale or storage, of materials or excisable goods and, in each such entry, he shall specify the purpose for which each such building, room, place or item of plant, is to be used and, unless the Commissioner-General otherwise allows, the mark by which it is to be distinguished.
- (2) Where a licensee is a body corporate, then such entry shall be made under the seal of the body corporate and the signature of any principal officer authorised by the constitution of such body corporate to authenticate such seal or, by any agent duly authorised under such seal and signature.
- (3) The Commissioner-General may, at any time by notice in writing to the licensee, require new entry to be made by the licensee within one month of the date of such notice and, as from the expiration of such period, the existing entry shall be deemed to be void and of no effect.
- (4) A licensee shall not, in the course of the manufacture, preparation for sale or storage, of any materials or excisable goods;
- (a) make use of any building, room, place or item of plant, in relation to which entry is required under this section unless there is in force in respect of the same, a valid entry;

- (b) make use of any such building, room, place or item of plant, for any purpose other than that for which it was entered; and
  - (c) effect, without the prior permission of the proper officer, any alteration in shape, position or capacity, to any such building, room, place or item of plant.
- (5) Any licensee who contravenes subsection (1) or subsection (4) shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both; and any plant, excisable goods and materials, in respect of which such offence has been committed shall be liable to forfeiture.

## 19. Rooms and plant to be marked

- (1) Unless the Commissioner-General otherwise allows, every licensee shall cause to be painted and maintained legibly and in oil colours, on the outside of the door of every room and on every item of plant required to be entered in accordance with the provisions of this Act, the name of such room or item of plant, according to the purpose for which it was so entered and where more than one such room or item of plant is to be used for the same purpose, then each such room or item of plant, as the case may be, shall in addition be marked with progressive numbers.
- (2) Any licensee who contravenes any of the provisions of this section shall be guilty of an offence.

## Provisions relating to manufacture of beer

## 20. Provisions relating to brewing book

- (1) The proper officer shall deliver a book in the prescribed form, to be known as the brewing book, to every brewer and each such brewer shall keep such book in the factory and make available at all time for inspection by the proper officer who may take copies of any entry in the brewing book.
- (2) Every brewer shall—
- (a) at least two hours before he commences to mash any malt or corn, or to dissolve any sugar, enter in the brewing book, the day and hour of the next brewing;
  - (b) at least two hours before the time so entered for the next brewing enter in the brewing book the separate quantities of the malt, corn, sugar and other materials, which he proposes to use in such next brewing;
  - (c) at least two hours before the time so entered for the next brewing, enter in the brewing book the time when all the worts are to be drawn off the grains in the mash tun; and
  - (d) within one hour of the worts being collected or, if they are not collected before nine o'clock in the afternoon, before nine o'clock in the forenoon of the following day, enter in the brewing book the particulars of the quantity and gravity of such worts and the description and number of each vessel, into which the worts have been collected and, where fermentation has commenced in any worts before such entry of the quantity and gravity has been made, then the true original gravity before fermentation shall be entered.
- (3) Every brewer shall, when making any entry in accordance with the provisions of subsection (2), enter the date and hour on which such entry is made and, no entry in the brewing book shall be cancelled, obliterated, or in any way altered.
- (4) Any brewer who contravenes any of the provisions of this section shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings, or to both and any excisable goods and materials in respect of which such offence has been committed shall be liable to forfeiture.

*[Act No. 14 of 1969]*

**21. Notice of brewing may be required**

Every brewer shall, if so required by the proper officer, give notice in writing containing the prescribed particulars to the proper officer, at least forty-eight hours before the time when the brewer proposes to make the next brewing.

**22. Provisions relating to brewing**

- (1) All worts shall be removed successively and in the customary order of brewing from the mash tun to the underback, coppers, coolers and collecting and fermenting vessels or if these are separate vessels, from the collecting vessels within the premises where the brewing commenced.
- (2) Any brewer who contravenes this section shall be guilty of an offence and any excisable goods and materials in respect of which such offence has been committed, shall be liable to forfeiture.

*[Act No. 14 of 1969]*

**23. False declaration of original gravity of beer**

- (1) Before bottling, packing or removing any beer to any other brewery or licensed premises, the brewer shall declare, in such form as the proper officer may require, the original gravity of that beer.
- (2) Any brewer who makes a declaration under this section knowing or having reason to believe the same to be false, shall be guilty of an offence.
- (3) In this section "original gravity" shall have the meaning assigned to it under [section 45](#) subsection (2).

*[Act No. 14 of 1969]*

**Provisions relating to the manufacture of spirits****24. Licensing Authority may direct Act and regulations not to apply**

- (1) Where the Licensing Authority—
  - (a) is satisfied that any process of manufacture carried on by any person involving the manufacture of spirits, is primarily directed to the production of an article other than spirits;
  - or
  - (b) sees fit, in the case of any person manufacturing spirits by a process other than distillation of a fermented liquor,the Licensing Authority may direct that, subject to compliance with such conditions as it may impose, such provisions of this Act or of any regulations as may be specified in the direction, shall not apply in the case of that person.
- (2) Where any person in whose case a direction has been given by the Licensing Authority under this section, acts in contravention of or, fails to comply with any conditions imposed by the direction, such person shall be guilty of an offence and any plant, spirits and materials in respect of which such offence has been committed, shall be liable to forfeiture.

*[Ord. No. 5 of 1959]*

**25. Distiller's and rectifier's warehouse**

- (1) A distiller may provide in association with his distillery, a place of security known as a distiller's warehouse for the deposit of spirits manufactured at that distillery and, if such place is approved

by the Commissioner-General and it is included in the distiller's entry of premises, the distiller may deposit in such warehouse without payment of duty, any spirits so manufactured.

- (2) A rectifier may provide within his factory premises, a place of security known as a rectifier's warehouse for the deposit of spirits removed from a distillery or distiller's warehouse, for the purpose of rectification and compounding by the rectifier at such factory and, if such place is approved by the Commissioner-General and it is included in the rectifier's entry of premises, the rectifier may deposit in such warehouse without payment of duty any spirits so removed from a distillery or distiller's warehouse.
- (3) Where in the case of a distiller's warehouse the place of security provided is outside the distiller's distillery, the Commissioner-General may attach to his approval such conditions as he may see fit and, if those conditions are not for the time being observed, that place shall be deemed not to have been approved by the Commissioner-General.
- (4) A distiller's warehouse, wherever situated or, a rectifier's warehouse, shall, for the purpose of [section 14](#), be deemed to be part of the distiller's distillery or the rectifier's factory, as the case may be.

*[Ord. Nos. 5 of 1959; 1 of 1961]*

## 26. Restriction on delivery of immature spirits for home use

- (1) No spirits shall be delivered from a distillery or a distiller's warehouse, unless they have been warehoused for a period of at least three years:  
Provided that this section shall not apply to—
  - (a) spirits delivered for rectification;
  - (b) spirits delivered for denaturing;
  - (c) spirits delivered for exportation;
  - (d) spirits delivered without payment of duty under [section 64](#);
  - (e) spirits distilled at a strength of not less than sixty degrees over proof delivered to a wine manufacturer for the fortification of wine; and
  - (f) spirits distilled at a strength of not less than sixty degrees over proof delivered for compounding.
- (2) Any person who delivers or procures or attempts to procure the delivery of spirits in contravention of this section shall be guilty of an offence and any spirits the delivery of which has been procured by such offence, shall be liable to forfeiture.

*[Ords. Nos. 5 of 1959; 1 of 1961; 15 of 1961]*

*[Act [No. 1 of 1965](#)]*

## 27. Restriction on other trades by distiller, rectifier or denaturer

- (1) Except with the written permission of the distiller rectifier Commissioner-General and subject to such conditions as he may impose, a distiller rectifier or denaturer shall not carry on within his factory any trade other than that of a distiller, rectifier or denaturer, or carry on any other trade on any premises communicating otherwise than by a public roadway with his factory.
- (2) Any person who contravenes this section or any conditions imposed by the Commissioner-General under subsection (1) shall be guilty of an offence.

*[Ord. No. 5 of 1959]*

**28. Keeping or using of still otherwise than by distiller or rectifier prohibited**

- (1) Subject to this section, no person other than a distiller or rectifier shall keep or use a still.
- (2) The Commissioner-General may permit, subject to such conditions as he may impose, the keeping and use of a still by a person other than a distiller or rectifier where the still is—
  - (a) kept by a person who makes or keeps stills solely for the purpose of sale; or
  - (b) kept or used for experimental, analytical or scientific purposes; or
  - (c) kept or used for the manufacture of any article other than spirits.
- (3) Any person who, not being a distiller or rectifier or who is not permitted by the Commissioner-General, keeps or uses a still shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both and the still shall be liable to forfeiture.

*[Ord. No. 5 of 1959]*

**29. Deposit of rectified or compounded spirits in bonded warehouse**

- (1) Spirits which have been rectified or compounded by a rectifier may be deposited in a bonded warehouse in such quantities and under such conditions as the Commissioner-General may determine for exportation or for shipment for use as stores for any aircraft or vessel.
- (2) No rectified or compounded spirits referred to in subsection (1) may be delivered from a bonded warehouse for home use, except save with the written permission of the Commissioner-General and subject to such conditions as he may impose.

*[Ord. No. 1 of 1961]*

**Provisions relating to manufacture of excisable goods other than beer and spirits****30. Storage of excisable goods after manufacture**

- (1) All excisable goods, other than beer and spirits, shall, after the process of manufacture has been completed, be immediately removed to a room, which shall be known as the stock room, of which entry has been made in accordance with this Act, and such goods shall be kept in the stock room until delivery is made in accordance with the provisions of the excise laws.
- (2) The stock room shall not be used for any purpose other than that of storing the excisable goods after they have been manufactured.
- (3) All excisable goods in the stock room shall be stored in such manner as to facilitate the taking of a full account of all the goods.
- (4) Any licensee who contravenes this section shall be guilty of an offence and any excisable goods in respect of which such offence has been committed, shall be liable to forfeiture.

*[Ord. No. 5 of 1959]*

**31. Stock book and returns**

- (1) Every licensee, other than a brewer or distiller, shall keep a stock book in the prescribed form and shall each day enter in the stock book, the particulars of all excisable goods received in and delivered from, the stock room and such stock book shall at all time be available for inspection by the proper officer who may take copies of any entry in the stock book.

- (2) The licensee referred to in subsection (1), shall transmit to the Commissioner-General on or before the twenty-first day of each month, a transcript in duplicate of the stock book showing all transactions entered during the previous month.
- (3) Any licensee who contravenes this section shall be guilty of an offence and any excisable goods in respect of which such offence has been committed, shall be liable to forfeiture.

*[Ord. No. 5 of 1959]*

### **32. Deficiency or excess in stock of licensee**

- (1) Where, upon the proper officer taking stock in the factory of any licensee, other than a brewer, distiller, denature or rectifier—
  - (a) such licensee fails to account to such proper officer for any excisable goods manufactured by the licensee the duty on all such excisable goods shall become due and notwithstanding [section 53](#), be paid immediately; and
  - (b) any excisable goods are found in excess of the quantity entered in the stock books of the licensee such, goods shall be liable to forfeiture.
- (2) Any licensee other than a brewer, distiller, denaturer or rectifier to the proper officer for any excisable goods manufactured by the licensee; or in whose factory any excisable goods are found in excess of the quantity in the stock books, shall, unless the licensee explains such deficiency or excess, as the case may be, to the satisfaction of the proper officer, be guilty of an offence.

*[Ords. Nos. 5 of 1959; 1 of 1961]*

### **33. Manufacture of tobacco**

- (1) Every tobacco licensee shall, if the Commissioner General by notice in writing so requires, keep and enter in, an operations account in the prescribed form, particulars of—
  - (a) all unmanufactured tobacco received at the factory for manufacture; and
  - (b) all manufactured tobacco, cigarettes and cigars, delivered to the stock room.
- (2) Every tobacco licensee shall, at the end of each month, balance such operations account so as to show—
  - (a) the loss of weight in tobacco during the process of manufacture; and
  - (b) an analysis of the weight of the various brands of tobacco, cigarettes and cigars manufactured during that month.
- (3) A tobacco licensee shall not, except with the permission of the Commissioner-General and subject to such conditions as he may impose, sell or otherwise dispose of any tobacco which is not liable to duty.
- (4) For the purposes of this section, the expression "tobacco licensee" means any person licensed to manufacture tobacco, cigarettes or cigars.
- (5) Any tobacco licensee who contravenes this section or any condition imposed by the Commissioner-General in accordance with this section, shall be guilty of an offence and any excisable goods and materials in respect of which such offence has been committed, shall be liable to forfeiture.

### **34. Fortification and mixing of wine**

- (1) Subject to such conditions and limitations as may be prescribed, a wine manufacturer may mix in his factory, duty free spirits with wine manufactured by him in a proportion not exceeding ten litres

of proof spirits to one hundred litres of wine, so that the mixture shall not be raised to a greater strength than fifty degrees of proof.

- (2) Subject to such conditions and limitations as may be prescribed, a wine manufacturer may, during the process of manufacture in his factory, mix with wine made by him, imported wine on which the full duties of customs have been paid.

*[Ord. No. 15 of 1961; 12 of 1969]*

## **Part VI – Provisions relating to securities**

### **35. Commissioner-General may require security**

The Commissioner-General may require any person to give security for the due compliance by that person with the provisions of this Act and generally, for the protection of the excise revenue and pending the giving of any such security, the Commissioner-General may refuse to issue any licence.

### **36. General provisions relating to giving of security**

- (1) Where any security is required to be given under this Act, such security may be given to the satisfaction of the Commissioner-General either—
  - (a) by bond in such sum and subject to such conditions and with such sureties as the Commissioner-General may reasonably require; or
  - (b) by cash deposit; or
  - (c) partly by bond and partly by cash deposit.
- (2) Where any security is required to be given under this Act for any particular purpose, such security may, with the approval of the Commissioner-General, be given to cover any other transaction which the person giving such security may enter into within such period as the Commissioner-General may approve.
- (3) All bonds required to be given under this Act shall be so framed that the person giving such bond and any surety to that bond, is bound to the due performance of the conditions, be discharged by the Commissioner-General by that name for the due performance of the conditions of such bond and, all such bonds may, unless sooner discharged by the Commissioner-General on the expiration of three years from the date of the bond, but without prejudice to the right of the Commissioner-General to require fresh security.
- (4) Where any bond given under this Act is discharged, the Commissioner-General shall cause such bond to be cancelled and an endorsement to that effect to be made on that bond.
- (5) All bonds given under this Act shall, notwithstanding that any such bond or any surety to the bond is given by any person under the age of twenty-one years, be valid and enforceable as if it were given by a person of full age.

*[Act No. 1 of 1965]*

### **37. Provisions relating to sureties**

- (1) Without prejudice to any right of a surety to any bond given under the provisions of this Act against the person for whom he is a surety, a surety shall, for all the purposes of any bond, be deemed to be the principal debtor and accordingly, the surety shall not be discharged or his liability affected, by the giving of time for payment or by the omission to enforce the bond for any breach of any condition or by any other act or omission which would not have discharged the bond if the surety had been the principal debtor.

- (2) Where any person being a surety—
- (a) dies; or
  - (b) becomes a bankrupt or enters into any arrangement or composition with, or for the benefit of, his creditors; or
  - (c) departs from the Partner States without leaving sufficient property to satisfy the whole amount of the bond,
- the Commissioner-General may require the person giving the bond to enter into fresh security.

### 38. Enforcement of bond

- (1) Where the conditions of any bond have not been complied with, the Commissioner-General may, in the name of the Commissioner-General take legal proceedings for the enforcement of that bond.
- (2) Where any such proceedings are taken, production of the bond shall, without further proof, entitle the Commissioner-General to judgment for the stated liability, unless any person against whom such proceedings are taken, proves compliance with all the conditions of the bond or that the bond or security was not executed by that person or, that he has been released from the provisions of the bond or security or, that he has already made satisfaction for the full amount.

[Act [No. 1 of 1965](#)]

## Part VII – Duties

### Liability to duty

### 39. Rates of duties specified in Partner States Legislation

Subject to the provisions of the Excise laws, duty shall be paid by a licensee on excisable goods manufactured by the licensee at the rates and in the circumstances specified in the appropriate Partner State Legislation:

Provided that, where any excisable goods on which duty has been paid are converted into any other excisable goods liable to a higher rate of duty, whether specific or *ad valorem*, such converted excisable goods shall only be liable to duty at a rate equal to the difference between such higher rate of duty and the duty originally paid thereon.

[Act [No. 4 of 1970 Sch.](#)]

### 40. Different rates of excise duty on transfer of goods

- (1) Where goods are transferred from one Partner State to another Partner State, and the rates of excise duty in respect of such class of goods in force in the two Partner States are different, then the amount of duty arising from such difference shall be collected or refunded, as the case may be, and in such manner as may be prescribed.
- (2) For the purposes of subsection (1), in any case where goods are not liable to excise duty in one Partner State, there shall be taken to be a nil rate of excise duty for such class of goods in that Partner State.

[EAC L.N. 1/1967]

### 41. Excisable goods liable to duty on re-importation

Subject to the provisions of the excise laws, where any remission, rebate or refund of duty has been granted in respect of any excisable goods which have been exported or shipped for use as stores for any



aircraft or vessel and such excisable goods are subsequently unloaded in the Partner States for home consumption, such excisable goods shall be liable to duty at the rate in force at the time of such unloading.

#### **42. Excisable goods granted remission liable to duty on disposal**

- (1) Subject to the provisions of the excise laws, where any excisable goods in respect of which any remission, rebate or refund of duty has been granted are subsequently disposed of in any manner inconsistent with the purpose for which such remission, rebate or refund was granted, unless the Authority otherwise directs, such excisable goods shall be liable to the duty which would have been paid if such remission, rebate or refund had not been granted.
- (2) Where any person in possession of any excisable goods in respect of which any remission, rebate or refund of duty has been granted for any purpose, proposes to dispose of such goods for any purpose inconsistent with the purpose for which such remission, rebate or refund, was granted, such person shall, unless the Authority otherwise directs, furnish the CommissionerGeneral with the particulars of such proposed disposal and shall pay the duty on the excisable goods.
- (3) Where any excisable goods to which subsection (1) applies are sold or otherwise disposed of without payment of the duty to which they are liable, such goods shall be liable to forfeiture.
- (4) Any person who knowingly disposes of or knowingly acquires any excisable goods to which subsection (1) applies without the duty having been paid in accordance with the provisions of this section, shall be guilty of an offence.

#### **43. Liability of beer to excise duty**

No beer may be consumed on or removed from, a brewery or licensed premises unless duty has been paid:

Provided that the Commissioner-General may either specifically or generally permit—

- (a) the removal of beer in bulk to another brewery or licensed premises for the purpose of bottling or packing; and
- (b) the drawing of production samples of beer by the brewer for analysis without payment of duty.

*[Act No. 14 of 1969]*

#### **44. Transfer of beer in bulk**

Where a brewer wishes to transfer beer in bulk to another brewery or licensed premises for bottling or packing, the Commissioner-General may require the brewer to give security for the transfer of such beer and pending the giving of such security, the Commissioner-General may refuse to permit such transfer.

*[Act No. 14 of 1969]*

### **Computation of duty on beer**

#### **45. Basis for computing duty on beer**

- (1) Subject to the excise laws, duty on beer shall be paid at the rate specified in the Excise Tariff Act of the appropriate Partner State.
- (2) For the purposes of this Act—
  - (a) the expression "gravity" in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed at sixty degrees Fahrenheit and, where the gravity of any liquid is expressed as a number of degrees, that number shall be such ratio multiplied by one thousand; and

- (b) the expression "original gravity" in relation to any liquid means its gravity before fermentation.
- (3) The gravity of any liquid at any time shall be ascertained by the use of a saccharometer of a type approved by the Commissioner General.
- (4) Where, for the purposes of this Act, it is necessary to ascertain the original gravity of worts in which fermentation has commenced, that gravity shall be ascertained in the following manner—
  - (a) a sample shall be taken from any part of such worts and a definite quantity of the sample by measure at the temperature of sixty degrees Fahrenheit, shall be distilled;
  - (b) the distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation and the gravity of each shall be ascertained;
  - (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water, shall be deemed the spirit indication of the distillate; and
  - (d) the degrees of original gravity standing opposite to such spirit indication in the table set out in the Second Schedule to this Act added to the gravity of the residue, shall be deemed to be the original gravity of the worts.

#### **46. Provision for case of excess gravity in worts**

Where the original gravity of any worts in a collecting or fermenting vessel is found by the proper officer to exceed by five degrees or more the original gravity entered in the brewing book by the brewer or the original gravity previously ascertained by the proper officer in relation to such worts, such worts shall be deemed to be the product of a fresh brewing and shall be charged with duty accordingly.

#### **47. Time for determining rate of duty and payment**

- (1) The duty on beer shall become due and shall be charged at the rate in force when it has been bottled or packed for sale by the brewer:

Provided that the Commissioner-General may permit the aggregate number of litres of beer bottled or packed by a brewer in any one month to be totalled at the end of that month as if such aggregate number of litres were the product of one bottling or packing operation.

- (2) Subject to any remission or rebate which may be granted in accordance with the excise laws, the brewer shall pay to the Commissioner-General on or before the fifteenth day of every month an amount of duty calculated on the total quantity of beer bottled or packed during the preceding month and any payment so made shall be deducted from the amount of duty due in the month next following the month in respect of which the payment was made:

Provided that, the Commissioner-General may permit the payment of duty to be deferred to a date not later than the fifteenth day of the month following that on which it becomes due.

[Act [No. 14 of 1969](#)]

### **Computation of duty on spirits**

#### **48. Time of delivery determines rate of duty**

The duty on spirits shall become due and shall be charged at the rate in force when the spirits liable to such duty are delivered from the distillery or the distiller's warehouse and such duty shall, subject to any remission or rebate which may be granted in accordance with the provisions of the excise laws, be paid by the distiller or secured to the satisfaction of the proper officer, on its becoming due:

Provided that, where spirits are removed from a distillery or distiller's warehouse to a rectifier's warehouse, the duty shall become due and shall be charged at the rate in force when the spirits liable

to such duty are delivered from the rectifier's warehouse and such duty shall be paid by the rectifier, or secured to the satisfaction of the proper officer, on its becoming due.

*[Ord. Nos. 5 of 1959; 1 of 1961]*

#### 49. Duty on spirits attenuation charge

- (1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the excise duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the provisions of this section.
- (2) There shall be calculated the quantity of spirits at proof capable of being produced from any wort and wash made at the distillery on the assumption that from every one hundred litres of wort and wash, one litre of spirits at proof will be produced for every five degrees of attenuation, that is to say, for every five degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation and, in such proportion, for any less number of litres of wort and wash or any less number of degrees of attenuation.

- (3) The gravity of the wort or wash for the purposes of subsection (2) shall be taken as that declared by the distiller:

Provided that, if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that found by the proper officer.

- (4) There shall be ascertained the quantity computed at proof of the spirits and feints produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period.
- (5) Where the quantity calculated under subsection (2) of this section exceeds the quantity ascertained under subsection (4), the excise duty on spirits shall be charged and become payable immediately on that excess:

Provided that, the Commissioner-General may make such allowance as in his opinion is reasonable from any charge under this section on proof to his satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

- (6) In this section, the expression "distillation period" means the period prescribed by regulations made under [section 122](#) for the purpose of taking account of feints and spirits produced.

*[Ord. No. 5 of 1959]*

*[Act No. 12 of 1969]*

#### 50. Ascertainment of strength, weight and volume of spirits

- (1) For the purpose of this Act the strength, weight or volume of any spirits shall be ascertained in accordance with the provisions of this section.
- (2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained in the spirits made up to the volume of the spirits with distilled water, has a weight equal to that of twelve thirteenths of a volume of distilled water equal to that of twelve thirteenths of a volume of distilled water equal to the volume of the spirits, the volume of each liquid being computed at fifty-one degrees Fahrenheit.
- (3) The expressions "degree of proof", "degree over proof" and "degree under proof", shall be construed by reference to a scale on which one hundred degrees denotes the strength of spirits at proof, and—
  - (a) one hundred and one degrees or one degree over proof, denotes the strength of spirits which would be at proof if there were added such quantity of distilled water as would increase by one percent the volume of the spirits computed at fifty degrees Fahrenheit;

- (b) ninety-nine degrees or one degree under proof, denotes the strength of spirits which would be at proof, if there were removed from the spirits such quantity of distilled water as would reduce by one percent the volume of the spirits computed at fifty degrees Fahrenheit, and in such proportion for any other number of degrees.
- (4) The equivalent at proof of any spirits not at proof shall for the purposes of this Act, be deemed to be their volume—
  - (a) multiplied by the number of degrees of proof representing their strength; and
  - (b) divided by one hundred.
- (5) The Authority may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits and, any such regulations may provide that in ascertaining for any purpose the strength of any spirits or any substance contained in any spirits which is not ethyl alcohol or distilled water, may be treated as if it were and different regulations may be made for different purposes.
- (6) This section shall apply to denatured spirits, enguli and to any fermented liquor as it applies to spirits.

*[Ord. No. 5 of 1959]*

*[Act No. 1 of 1965]*

## **51. Penalty for excess or deficiency in stocks of spirits**

- (1) Where at any time when an account is taken by a proper officer and a balance struck of the spirits in the stock of a distiller including stocks in the distiller's warehouse or in the stock of a rectifier or denaturer or in the stock of a person obtaining spirits in respect of which duty has been remitted for a particular purpose, any spirits in excess of what should be in stock, is found, the distiller, or rectifier, denaturer or such other person shall be guilty of an offence and shall be liable to a fine equal to double the duty on a quantity of spirits equal to the excess of spirits and the excess of spirits shall be liable to forfeiture:

Provided that, the Commissioner-General may restore any forfeited spirits to the distiller, rectifier, denaturer of spirits or the other person, in any case where the excess is accounted for to the satisfaction of the Commissioner-General.

- (2) Where at any time when an account is taken and a balance struck in accordance with subsection (1), any deficiency in the spirits which should be in stock is found and which cannot be accounted for to the satisfaction of the Commissioner-General, the distiller, rectifier denaturer or that other person, shall be guilty of an offence and shall be liable to a fine equal to double the duty on a quantity of spirits equal to the deficiency and duty on such a quantity shall become due and shall, notwithstanding [section 48](#), be paid immediately:

Provided that the Commissioner-General may make such an allowance for losses in manufacture or in transit as he may consider reasonable.

*[Ords Nos. 5 of 1959; 15 of 1961]*

## **52. Duty on compounded spirits in bonded warehouse**

- (1) Where compounded spirits have been deposited in a bonded warehouse, the amount of any refund of duty payable on such deposit, shall be calculated by reference to the quantity of such spirits computed at proof and shall be an amount equal to the duty at the appropriate rate chargeable on a like quantity of spirits, at the time when duty was paid or secured on the spirits from which such compounded spirits were compounded.

- (2) Compounded spirits warehoused under [section 29](#), shall upon delivery from bonded warehouse for home use, be chargeable with excise duty at the rate in force at the time of such delivery.

*[Ord. No. 1 of 1961]*

### **Computation of duty on excisable goods other than beer and spirits**

#### **53. Time of delivery determines rate of duty**

The duty on excisable goods, other than beer and spirits, shall become due and shall be charged at the rate in force when the goods liable to such duty are delivered from the stock room of the licensee; and such duty shall, subject to any remission or rebate which may be granted in accordance with the provisions of the excise laws, be paid by the licensee on its becoming due:

Provided that the Commissioner-General may permit the payment to be deferred to a date not later than the twenty-first day of the month following that on which it becomes due.

*[Ord. No. 5 of 1959]*

#### **54. Allowance in determining weight of cigarettes**

When ascertaining the weight of cigarettes for the purpose of computing the duty there shall be deducted from the gross weight such amount in respect of the paper and materials other than tobacco, used in the manufacture of cigarettes, as the Commissioner-General may authorise.

#### **55. Ascertainment of duty where wine fortified or mixed**

- (1) In the case of wine fortified in accordance with subsection (1) of [section 34](#) duty shall be charged at the rate appropriate to wine on the gross quantity of the mixture delivered from the stock room.
- (2) When ascertaining the quantity of wine with which imported wine has been mixed in accordance with subsection (2) of [section 34](#) for the purpose of computing the duty there shall be deducted from the gross quantity of the mixture an amount equivalent to the quantity of the duty paid on imported wine used in the mixture.

*[Ord. No. 15 of 1961]*

### **Payment of duty**

#### **56. \*\*\***

*[Repealed by Act No. 10 of 2015 s. 168]*

#### **56A. Interest on overdue tax and payment**

- (1) Where any amount of tax, including penalties imposed under this Act, remains unpaid after the due date prescribed under this Act or its regulation, interest at the rate prescribed in subsection (2) shall be payable to the Commissioner General on the amount for the time being due and unpaid.
- (2) The rate of interest chargeable under subsection (1) shall be the commercial bank lending rate of the Bank of Tanzania discount rate at the start of the year and a further five per cent per annum.
- (3) The interest payable under this section shall, while remain unpaid, attract interest as if it is part of the unpaid tax.
- (4) Interest payable under this section shall be compounded at the end of each prescribed period, accounting period or part of such period of the taxable person during which the tax and any interest due remain unpaid unless the Minister prescribed otherwise.

- (5) The Commissioner may remit in whole or in part any interest charged under subsection (2) if the person liable for the interest shows good cause.
- (6) Where any tax is due to be repaid to a taxable person by the Commissioner-General under this Act remains un-refunded after the due date, the Commissioner-General shall pay interest to the taxable person at the commercial bank lending rate of the Bank of Tanzania.

*[Act No. 5 of 2011 s. 6]*

**57. \*\*\***

*[Repealed by Act No. 10 of 2015s. 168]*

**58. \*\*\***

*[Repealed by Act No. 10 of 2015 s. 168]*

**59. Duties to apply proportionately**

Where any duty is imposed or any remission or rebate is allowed under the provisions of the excise laws on any excisable goods according to any specified weight, measure, number or quantity, such duty, remission or rebate, shall be deemed to apply in the same proportion to any greater or less weight, measure, number or quantity, as the case may be, unless specific provision is made to the contrary in any excise law:

Provided that in computing the duty imposed on or any remission or rebate allowable on, any beer, fractions of a litre shall be disregarded.

## **Remission, rebate and refund**

**60. Remission**

- (1) Subject to the provisions of the excise laws, the proper officer may remit any duty payable in respect of any excisable goods where he is satisfied—
  - (a) that any person, in accordance with the provisions of such laws, entitled to such remission;
  - (b) that any such goods were destroyed by accidental fire or other unavoidable cause, while in any building, room or place, which has been entered in accordance with this Act and which is in the factory in which the goods were manufactured;
  - (c) that such goods have, with the prior permission of the Commissioner-General, been destroyed by the licensee under the supervision of a proper officer prior to their leaving any building, room or place, which has been entered in accordance with this Act and which is in the factory in which the goods were manufactured;
  - (d) that such goods were duly exported or shipped for use as stores for any aircraft or vessel:

Provided that such remission shall be granted only to the licensee and shall not be granted—

    - (i) where such goods are so exported or shipped in any vessel of less than ten tons register; or
    - (ii) where the amount of the duty on such goods is less than forty shillings; or
    - (iii) unless previous notice of such exportation or shipment is given to the proper officer and such goods are produced for examination by the proper officer at the port or place of exportation.

- (2) No remission of any duty shall be granted unless the person claiming such remission presents such claim in the prescribed manner, within a period of twelve months from the date when such duty becomes due

#### **61. Rebate**

- (1) Subject to the provisions of the excise laws, the proper officer may grant a rebate of any duty payable in respect of any excisable goods, where he is satisfied that any person is, in accordance with the provisions of such laws, entitled to such rebate.
- (2) No rebate of any duty shall be granted unless the person claiming such rebate presents such claim in the prescribed manner, within a period of twelve months from the date when such duty becomes due.

#### **62. Refund**

- (1) Subject to the provisions of the excise laws, the proper officer may grant a refund of any duty which he is satisfied—
  - (a) has been paid in error;
  - (b) has been paid in respect of any excisable goods in relation to which, had such duty not been paid, a remission or rebate would have been granted in accordance with this Act.
- (2) No refund of any duty shall be granted unless the person claiming such refund, presents such claim in the prescribed manner within a period of twelve months from the date when such duty was paid.

#### **63. Remission or refund of duty on spirits delivered for denaturing**

Subject to the provisions of the excise laws, the proper officer may remit or refund any duty which is payable or has been paid on any spirits, which are delivered for denaturing in accordance with this Act or on any compounded spirits deposited in a bonded warehouse for exportation or shipment for use as stores for any aircraft or vessel, in accordance with this Act.

*[Ord. Nos. 5 of 1959; 1 of 1961]*

#### **64. Remission of duty in accordance with tax law**

Subject to the provisions of the Excise laws, the Commissioner-General may remit the duty on any spirits delivered in circumstances in which the remission may be granted under any other tax law.

*[Ord. No. 5 of 1959]*

*[Cap 4 s. 8]*

#### **65. Special provisions relating to spoilt beer**

- (1) Subject to the provisions of the excise laws, the proper officer may grant a remission or rebate of any duty payable on or a refund of any duty paid on any beer which he is satisfied—
  - (a) has become spoilt or unfit for use by reason of any accident; or
  - (b) has been returned to the brewer as being spoilt or unfit for use.
- (2) No claim under this section for any remission, rebate or refund, of any duty, as the case may be, shall be granted—
  - (a) in respect of any quantity of beer of less than one hundred and fifty litres but separate quantities of beer may be aggregated in one claim so as to total such quantity of one hundred and fifty litres;

- (b) unless the brewer presents such claim in the prescribed manner within a period of eight months from the date when such duty became due; and
- (c) unless the beer in respect of which such claim is made is destroyed or otherwise disposed of in such manner as the Commissioner-General may think fit.

*[Act No. 12 of 1969]*

## Disputes

66. \*\*\*

*[Repealed by Act No. 10 of 2015 s. 168]*

## Part VIII – Excise agents

### 67. Authority of agent

- (1) Where under the provisions of the excise laws any licensee is required or authorised to perform any act, such act may be performed on his behalf by an authorised agent.
- (2) A person shall not be the duly authorised agent of any licensee unless—
  - (a) such person is exclusively in the employment of the licensee; or
  - (b) such person is an excise agent duly licensed as such in accordance with any regulations, and, in either case, such person is authorised in writing by the licensee, either generally or in relation to any particular act, to perform the act on behalf of the licensee.
- (3) The proper officer may require from any person purporting to be the duly authorised agent of any licensee, the production of the written authority and in default of the production of such authority, the proper officer may refuse to recognise such person as a duly authorised agent.

### 68. Liability of duly authorised agent

Any duly authorised agent who performs any act on behalf of a licensee shall, for the purposes of this Act, be deemed to be the licensee, and shall, accordingly, be personally liable for the payment of any duties due in respect of excisable goods manufactured by such licensee and for the performance of all acts which such licensee is required to perform under this Act:

Provided that nothing in this section shall relieve the licensee from any such liability.

### 69. Liability of licensee for acts of duly authorised agent

- (1) Any licensee who authorises any agent to act for him for any of the purposes of this Act shall be liable for the acts and declarations of such duly authorised agent and may, accordingly, be prosecuted for any offence committed by such agent in relation to any such goods as if such licensee had himself committed the offence:

Provided that, a licensee shall not be sentenced to imprisonment for any offence committed by his duly authorised agent, unless such licensee actually consented to the commission of the offence.

- (2) Nothing in this section shall relieve the duly authorised agent from any liability to prosecution in respect of any such offence.

*[Cap. 4 s. 8]*



## Part IX – Prevention of evasion

### Powers of officers

#### 70. Power to patrol freely and moor vessels

- (1) Any officer while on duty may enter upon, patrol and pass freely along any premises other than a dwelling-house or any building.
- (2) Any officer in charge of any aircraft, vessel or vehicle, employed in the prevention of evasion of the provisions of the excise laws, may take such aircraft, vessel or vehicle to such place as the officer may consider most convenient for that purpose, and may keep such aircraft, vessel or vehicle for such time as he may consider necessary for that purpose.
- (3) No officer shall be liable to any legal proceedings for any action taken in good faith in accordance with this section.

#### 71. Power to enter and examine factory

- (1) An officer may, in the course of his duty, enter by day or night upon any premises which have been entered or are required to be entered under the excise laws, or any other premises owned or used for the purpose of his trade by any person to whom a licence has been granted under the excise laws, and make such examination and enquiry as he may consider necessary and for the purpose of such entry, such officer may require the assistance of, and take with him, any other officer or a police officer.
- (2) Where an officer enters upon any such premises in accordance with this section the officer may—
  - (a) require the licensee to produce, either immediately or at a time to be fixed by such officer, the licence of the licensee or any book, document or thing, which such licensee is required, under the provisions of the excise laws, to keep in his factory or which relates to any excisable goods or materials;
  - (b) examine and take copies of any such book or document;
  - (c) seize and detain any such book, document or thing, if, in his opinion, it may afford evidence of the commission of any offence under this Act;
  - (d) require such licensee or any person employed by the licensee to answer questions relating to any such book, document or thing or to any entry in such book or document or to any excisable goods or materials in such factory;
  - (e) require any container, envelope or other receptacle, in any such premises to be opened;
  - (f) at the risk and expense of the licensee, open and examine any package, or any excisable goods or materials, in any such premises;
  - (g) take and retain without payment such reasonable samples of any excisable goods or materials as he may think necessary for the performance of his duties.
- (3) Any officer acting under this section who is unable to obtain free access to any premises or to any receptacle may enter such premises or open such receptacle, in such manner, if necessary by force, as he may think necessary.
- (4) Where on the entry upon any premises under this section, any excisable goods, materials or plant, are found in relation to which any offence under this Act has been committed, such excisable goods, materials and plant, shall be liable to forfeiture.

- (5) No officer shall be liable to any legal proceedings for any action taken in good faith in accordance with this section.
- (6) A court or any quasi judicial body shall accept a copy of the authorized record under subsection (2) as an evidence of the nature and contents thereof even if such record is kept in electronic form.

*[Ord. No. 5 of 1959]*

*[Act [No. 14 of 2009](#) s. 7]*

## **72. Power to seal buildings**

- (1) Any officer may, in the course of his duty, lock up, seal, mark or otherwise secure—
  - (a) any building, room, place, receptacle or item of plant, in any factory;
  - (b) any excisable goods or materials in any factory.
- (2) Any person who, except by authority, opens, breaks, alters or in any way interferes with, any lock, seal, mark or other fastening, placed by an officer in accordance with the provisions of this section on any building, room, place, receptacle, item of plant, excisable goods or materials, shall be guilty of an offence.

## **73. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## **74. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## **75. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## **76. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## **76A. Proof of proceedings**

In any proceedings for a breach of this Act, the onus of proving that—

- (a) the place of manufacture of any excisable goods;
- (b) any spirits in respect of which duty has been remitted for a particular purpose, have been used for that purpose;
- (c) the lawful manufacture, removal, conveyance or exportation of any excisable goods;
- (d) any materials or plant have been unlawfully seized; and
- (e) a certificate of an analyst or chemist in the employment of the United Republic is inaccurate in any respect, is on the person against whom proceedings have been commenced or person claiming for goods or things which were seized.

*[Act [No. 10 of 2015](#) s. 169]*

## **77. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

78. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

79. \*\*\*

*[Repealed by Act Nos. 3 of 1963; 10 of 2015 s. 168]*

## Offences

80. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

### 81. Offences in connection with spirits

(1) Any person who—

- (a) conceals in or, without the consent of the proper officer, removes from, a distillery any wort, wash, low wines, feints, enguli or spirits;
- or
- (b) knowingly buys or receives any wort, wash, low wines, feints, enguli or spirits, so concealed or removed; or
- (c) knowingly buys or receives or has in his possession, any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable has been charged and paid or secured, not being spirits which have been condemned; or
- (d) without proper authority has in his possession any low wines, enguli or feints; or
- (e) without proper authority has in his possession any wort or wash fit for distillation; or
- (f) having obtained any spirits in respect of which duty has been remitted for a particular purpose, fails to comply with any conditions imposed by the Commissioner General concerning the use of such spirits or uses such spirits for a different purpose without the approval in writing of the proper officer,

shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand shillings or to both.

(2) All spirits and all stills, vessels, utensils, worts, wash, enguli and other materials for manufacturing spirits—

- (a) found in the possession of any person who commits an offence under subsection (1); or
- (b) found on any premises on which such an offence has been committed,

shall be liable to forfeiture.

(3) Notwithstanding any other provisions of this Act relating to goods seized as liable to forfeiture, any officer by whom a thing is seized as liable to forfeiture under subsection (2), may at his discretion spill, break up or otherwise destroy that thing.

*[Ord. Nos. 5 of 1959; 15 of 1961]*

82. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

83. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

84. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

85. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

86. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

87. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

88. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

89. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

90. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## Part X – Penalties, forfeitures and seizures

### 91. Omitted

General penalty.

*[Cap. 4 s. 8]*

### 92. Vessels liable to forfeiture

- (1) Any vessel of less than two hundred and fifty tons register and any vehicle, animal or other thing used in the conveyance of any excisable goods, materials or plant liable to forfeiture under this Act, shall itself be liable to forfeiture.
- (2) Any aircraft or vessel of two hundred and fifty tons register or more, made use of in the conveyance of any excisable goods, materials or plant liable to forfeiture under this Act shall not itself be liable to forfeiture but the master of any such aircraft or vessel shall be guilty of an offence and shall be liable to a fine not exceeding one hundred thousand shillings and such aircraft or vessel may be seized and detained until the fine is paid or security for the fine is given.
- (3) Where any vessel, vehicle, animal or other thing is liable to forfeiture under this Act, the tackle, apparel, furniture, and all other gear, used in connection with it shall also be liable to forfeiture.

*[Cap 4 s. 8]*

### 93. Power to seize goods liable to forfeiture

- (1) Any officer or any police officer, may seize any vessel, vehicle, excisable goods, materials, plant, animals or other thing liable to forfeiture under this Act or which the officer or police officer has reasonable grounds to believe is liable to such forfeiture and such vessel, vehicle, goods, materials, plant, animal or other thing may be seized whether or not any prosecution for any offence under this Act which rendered such vessel, vehicle, goods, materials, plant, animal or other thing liable to forfeiture, has been or will be taken.
- (2) Any vessel, vehicle, excisable goods, materials, plant, animal or other thing seized under the provisions of this section and any aircraft, vessel or other thing which may be seized and detained under this Act, shall be taken to an office of the Excise, police station or to such other place of security as the proper officer may consider appropriate.
- (3) Where any excisable goods, materials or plant are liable to forfeiture under this Act, the package in which such goods, materials or plant are, and all the contents of such package, shall be liable to forfeiture.
- (4) Subject to the approval of the Authority, which approval may be given either generally or in any specific case, the Commissioner-General may, at any time prior to the commencement of any proceedings under this Act in relation to any aircraft, vessel, vehicle, excisable goods, materials, plant, animal or other thing which has been seized under this Act, release any such aircraft, vessel, vehicle, goods, materials, plant, animal or other thing to the person from whom it was seized.

*[Act No. 3 of 1963; L.N. 84. of 961]*

*[Cap 4 s. 8]*

### 94. Procedure on seizure

- (1) Where anything has been seized under this Act, unless such thing was seized in the presence of the owner or, in the case of any aircraft or vessel, of the master, the officer effecting the seizure shall, within one month of such seizure, give notice in writing of such seizure and of the reasons, to the owner or, in the case of any aircraft or vessel, to the master:

Provided that—

- (a) no such notice of seizure shall be given in any case where any person has, within a period of one month, been prosecuted for the offence by reason of which such thing has been seized or the offence has been compounded under Part XII and if, after any such notice has been given but before condemnation of such thing in accordance with this Act—
    - (i) any such prosecution is brought, such thing shall be dealt with in accordance with section 95 as if no such notice had been given;
    - (ii) the offence is compounded, such thing shall be dealt with in accordance with Part XII as if no such notice had been given;
  - (b) where any such thing has been seized in the presence of any person coming within the definition of owner for the purposes of this Act, it shall not be necessary for the officer effecting the seizure to give notice to any other person coming within such definition;
  - (c) a notice given to any person coming within such definition of owner shall be deemed to be notice to all other persons coming within such definition;
  - (d) where no person coming within such definition of owner is known, it shall not be necessary for the officer effecting the seizure to give notice to any person.
- (2) Where any articles of a perishable nature or any animals are seized, the Commissioner-General may direct that such articles or animals shall be sold either by public auction or by private treaty,

and that the proceeds of such sale shall be retained and dealt with as if they were such articles or animals.

- (3) Where anything liable to forfeiture under this Act has been seized then—
- (a) if any person is being prosecuted for the offence by reason of which such thing was seized, such thing shall be detained until the determination of such prosecution and shall be dealt with in accordance with [section 95](#); or
  - (b) in any other case, such thing shall be detained until one month after the date of the seizure or after the date of any notice given under subsection (1), as the case may be and if no claim is made as provided in subsection (4), such thing shall be deemed to be condemned.
- (4) Where anything liable to forfeiture under this Act has been seized, then, subject to proviso (a) to subsection (1) and subject to paragraph (a) of subsection (3), the owner may, within one month of the date of the seizure or the date of any notice given under subsection (1), as the case may be, by notice in writing to the Commissioner General, claim such thing.
- (5) Where any notice of claim has been given in accordance with subsection (4), the thing seized shall be detained by the Commissioner-General to be dealt with in accordance with this Act:

Provided that the Commissioner-General may permit such thing to be delivered to the person making such claim, in this Part referred to as the claimant, subject to such claimant giving security for the payment of the value of that thing, as determined by the Commissioner-General, in the event of its condemnation.

## 95. Effect of conviction on things liable to forfeiture

- (1) Where any person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of such offence, the conviction of such person for such offence shall, without further order, have effect as the condemnation of such thing.
- (2) Where any person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of such offence, upon the acquittal of such person, the court may order such thing either—
- (a) to be released to the person from whom it was seized or to the owner; or
  - (b) to be condemned.

## 96. Procedure after notice of claim

- (1) Where any notice of claim has been given to the Commissioner-General in accordance with [section 94](#), the Commissioner-General may, within a period of two months from the receipt of such claim, either—
- (a) by notice in writing to the claimant, require the claimant to institute proceedings against the Commissioner-General by name of the Commissioner-General for the recovery of such thing, within two months of the date of such notice; or
  - (b) himself institute proceedings for the condemnation of such thing.
- (2) Where the Commissioner-General fails within a period of two months either to require the claimant or himself to institute proceedings in accordance with subsection (1), such thing shall be released to the claimant.
- (3) Where the Commissioner-General has, in accordance with subsection (1), required the claimant to institute proceedings and the claimant has failed to do so, upon the expiration of such period, such thing shall be condemned and forfeited and may be sold or otherwise disposed of as the Commissioner-General may direct.

- (4) Where any proceedings have been instituted in accordance with this section—
- (a) if the court is satisfied that such thing was liable to forfeiture under this Act, such thing shall be forfeited; and
  - (b) if the court is not so satisfied, such thing shall be released to the claimant:
- Provided that the court shall not release such thing to the claimant unless the court is satisfied that the claimant is the owner or, by reason of any interest in that thing, the claimant is entitled to the possession; and if the court is not so satisfied, such thing shall be condemned as if no claim had been made.

*[Cap. 4 s. 8]*

## 97. Provisions relating to condemnation

- (1) Where anything has been seized under this Act as being liable to forfeiture, the condemnation of such thing shall in no way be affected by the fact that any owner of such thing was in no way concerned with the act which rendered such thing liable to forfeiture.
- (2) Where anything is condemned under this Act, then—
  - (a) subject to [section 98](#), such thing shall be forfeited and may be sold, destroyed or otherwise disposed of in such manner as the Commissioner-General may think fit;
  - (b) the condemnation of such thing shall have effect as from the date when the liability to forfeiture arose; and
  - (c) such condemnation shall, subject to any appeal in any proceedings which resulted in such condemnation, be final and, except as provided in [section 98](#), no application or proceedings for restoration shall lie.

## 98. Restoration of seizures

Where anything has been seized under this Act, the Authority may, whether or not such thing has been condemned, direct that such thing shall be released and restored to the person from whom it was seized or to the owner upon such conditions as the Authority may think fit.

*[EAC L.N. 84 of 1961]*

## Part XI – Legal proceedings

## 99. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

## 100. Actions by or against the Commissioner General

- (1) Where any loss or damage is occasioned to any plant, excisable goods or materials, in any factory through the wilful or negligent act of an officer, then an action shall lie against the Commissioner-General or such officer in respect of such loss or damage.
- (2) Where under this Act any proceedings may be brought by or against the Commissioner-General, the Commissioner-General may sue or be sued in the name of the Commissioner-General and may for all purposes be described by that name and, notwithstanding that any such action may lie in tort, the Commissioner-General shall be responsible for the acts and defaults of any officer as if such officer was his servant or agent:

Provided that, nothing in this section shall confer any right of action against the Commissioner-General in his representative capacity, whether in contract or in tort, unless such right of action is specifically given in any other provision in this Act.

- (3) Where under this Act any proceedings are brought by or against the Commissioner-General in his representative capacity, costs may be awarded to or against the Commissioner-General.
- (4) Where under this Act any proceedings are brought by or against the Commissioner-General in his representative capacity and any—
  - (a) sums or costs are recovered by the Commissioner General, such sums or costs shall be credited to the Excise revenue; and
  - (b) damages or costs are ordered to be paid by the Commissioner-General, such damages or costs shall be paid out of the moneys appropriated for the administration of the Excise and the Commissioner General shall not be personally liable.

[Cap. 4 s. 8]

#### 101. \*\*\*

[Repealed by Act [No. 10 of 2015](#) s. 168]

#### 102. Provisions relating to proof in proceedings

In any proceedings under this Act—

- (a) it shall not, unless it is expressly provided, be necessary to prove guilty knowledge;
- (b) the onus of proving—
  - (i) the place of manufacture of any excisable goods;
  - (ii) that any spirits in respect of which duty has been remitted for a particular purpose, have been used for such purpose;
  - (iii) the payment of the proper duties or the lawful manufacture, removal, conveyance or exportation of any excisable goods;
  - (iv) that any materials or plant have been unlawfully seized,shall be on the person being prosecuted or claiming anything seized under this Act;
- (c) the averment by the Commissioner-General that—
  - (i) any person is or was an officer or that any act was performed by an officer in the execution of his duty;
  - (ii) any goods were staved, broken or destroyed for the purpose of preventing the seizure of the goods or the securing of the goods after seizure;
  - (iii) any act was done within any part of the United Republic;
  - (iv) the Commissioner-General or any officer is or is not satisfied as to any matter as to which he is required to be satisfied under the provisions of this Act;
  - (v) the Commissioner-General has directed or requested any proceedings under this Act to be instituted,

shall be *prima facie* evidence of such fact;

- (d) a certificate purporting to be signed by the Government Analyst or the Government Chemist, shall be receivable in evidence and shall be *prima facie* evidence of the matters recorded in the certificate;



- (e) the production of any document purporting to be signed or issued by the Commissioner General, or any person in the service of the United Republic, shall be *prima facie* evidence that such document was so signed or issued;
- (f) a copy, certified under the hand of the Commissioner-General, of any entry in any book or document required to be kept for the purposes of this Act, shall be receivable in evidence and shall be *prima facie* evidence of such entry and of the matters recorded in the entry;
- (g) any certificate or copy of an official document purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in the United Kingdom or of the principal officer of Customs and Excise in any member country of the Commonwealth or of any British Consul or British Vice-Consul in any foreign country, shall be receivable in evidence and shall be *prima facie* evidence of the matters recorded therein;
- (h) an officer shall be deemed to be a competent witness notwithstanding that such officer is entitled to any reward; and
- (i) the fact that security has been given by bond or otherwise, for the payment of any duty or for the compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are brought, shall not be a defence.

[Ord. No. 15 of 1961]

[Act [No. 3 of 1963](#) s. 2]

[Cap. 4 s. 8]

**103. \*\*\***

[Repealed by Act [No. 10 of 2015](#) s. 168]

**104. \*\*\***

[Repealed by Act [No. 10 of 2015](#) s. 168]

**105. Protection of witnesses**

- (1) No witness on behalf of the prosecution or of the Commissioner-General, in any proceedings under this Act, shall be compelled to disclose the fact that he received any information relating to any excise matter or the nature of any such information or the name of the person who gave such information.
- (2) No officer appearing as a witness in any proceedings shall be compelled to produce any confidential reports made or received by him in his official capacity or to produce the officer any confidential information received by the officer in that capacity.

[Cap. 4 s. 8]

**106. Reasonable grounds a defence in any action against officer**

- (1) Where any proceedings, whether by way of prosecution or otherwise, are taken under this Act, and —
  - (a) such proceedings result in a determination in favour of any person prosecuted or in favour of any owner claiming anything which has been seized;
  - (b) such proceedings arise out of any act done, whether by way of seizure or otherwise, by any officer in the execution or intended execution of his duty under this Act;

- (c) the court before which such proceedings are determined finds that there were reasonable grounds for the act done by the officer,

such court shall, upon request made by or on behalf of such officer, certify on the record that the act was done on reasonable grounds and a certified copy of such finding shall, on the request of such officer, be delivered to the officer and shall be receivable as evidence in any proceedings in proof of such finding.

- (2) No officer shall be liable to any action or other proceedings on account of any act in respect of which a court has, under subsection (1), found that there were reasonable grounds for such act.
- (3) Where any proceedings are brought against any officer on account of any act done, whether by way of seizure or otherwise, in the execution or intended execution of his duty under this Act and judgment is given against such officer, notwithstanding that in any proceedings referred to in subsection (1) a court has not found that there were reasonable grounds for such act, if the court before which such proceedings are heard is satisfied that there were reasonable grounds for such act, the plaintiff shall be entitled to recover any thing seized or the value of such thing, but shall not be entitled to any damages and costs shall not be awarded to either party.

#### 107. Power of officer to prosecute

Any officer may appear and prosecute in any prosecution before a resident magistrate court for an offence under this Act.

### Part XII – Settlement of cases by the Commissioner-General

#### 108. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

#### 109. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

### Part XIII – Miscellaneous provisions

#### 110. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

#### 111. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

#### 112. \*\*\*

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

#### 113. Provisions relating to declarations and signatures

- (1) Where under the provisions of this Act any declaration is required or authorised to be made, such declaration may be made before any magistrate, justice of the peace, notary public or commissioner for oaths or before any officer authorised by the Commissioner-General for that purpose.
- (2) Where under the provisions of this Act any documents is required or authorised to be signed in the presence of the Commissioner-General or of any particular officer, if such document is signed in

the presence of a witness who is approved by and whose signature is known to, the Commissioner-General or such particular officer, such document shall be deemed for the purposes of this Act to have been signed in the presence of the Commissioner-General or such particular officer.

**114. \*\*\***

*[Repealed by Act No. 10 of 2015 s. 168]*

**115. Provisions relating to removal of goods**

Where under this Act any excisable goods are required or authorised to be—

- (a) removed to any place for security, examination, weighing, sorting for or any other purpose, prior to delivery or, in the case of excisable goods for export, to exportation, all such operations shall be performed by or at the expense of the owner of such goods;
- (b) unpacked, sorted, piled or otherwise prepared for examination, all such operations shall be performed by or at the expense of the owner of such goods and in such manner as the proper officer may require so as to enable the proper officer to examine and take account of such goods.

*[Cap. 4 s. 8]*

**116. Proper officer may take samples**

The proper officer may at any time take samples of such goods for such purposes as the Commissioner-General may think necessary and, any such samples, shall be disposed of and accounted for, in such manner as the Commissioner-General may direct.

**117. Licensee to furnish annual audit certificate**

The Commissioner-General may require a licensee to submit annually an audited certificate, signed by a certified public accountant not in the employment of the licensee, in relation to the books and records required to be kept by the licensee under the provision of this Act.

*[Cap. 4 s. 8]*

**118. Rewards**

The Commissioner-General may award to any officer or person—

- (a) who has arrested or has assisted in the arrest of any other person under this Act, such reward not exceeding shillings two hundred, as the Commissioner-General may think fit, upon the conviction of such other person;
- (b) who has seized anything under this Act, such reward not exceeding the value of the thing seized, as the Commissioner-General may think fit;
- (c) by whose assistance a conviction is obtained in any prosecution under this Act such reward as the Commissioner-General may think fit;
- (d) by whose assistance any offence is compounded in accordance with Part XII of this Act such reward as the Commissioner-General may think fit.

*[Act No. 4 of 1970 Sch.]*

**119. Auctioneers legislation not to apply to sales**

Where any goods are sold under this Act, then the provisions of any legislation relating to auctioneers shall not apply to such sale.

*[Cap. 4 s. 8]*

## 120. Licensing of vehicles conveying excisable goods to stock room

- (1) The Commissioner-General may require any vehicle intended to be used for the conveyance of any excisable goods, other than beer, to the stock room, to be licensed by and, in such case, application for such licence shall be made in such manner as may be prescribed.
- (2) Any person who, without the permission in writing of the proper officer and, after being required to license any such vehicle, uses any unlicensed vehicle for conveyance, shall be guilty of an offence and shall be liable to a fine not exceeding shillings four hundred.

## 121. Power of Commissioner General in special cases

Notwithstanding anything contained in this Act, the Commissioner-General may, in order to meet the exigencies of any special case, dispense wholly or in part, with any requirement imposed on a licensee under this Act.

## 122. Regulations

- (1) The Minister may, after consultation with the Tanzania Revenue Authority and respective licencing authorities make regulations for:
  - (a) generally for the better carrying out of the provisions of this Act;
  - (b) the conduct of any business relating to the collection of excise duty; and
  - (c) regulating the collection of excise duty for the manufacturing and distribution of films and music products.

*[Ords Nos. 5 of 1959; 1 of 1961; 15 of 1961]*

*[Act [No. 2 of 2014](#) s. 16]*

## Part XIV – Excise tariff

## 123. Interpretation

In this Part—

**"ex-factory selling price"** in relation to any product means the price at which the manufacturer of such product sells the product, exclusive of the excise duty and the value added tax;

**"Minister"** means the Minister responsible for finance;

**"sugar"** means sugar of any description, finished or unfinished, and any product of any sugar manufacturing operation containing sacharine matter, but does not include glucose, jaggery, molasses, sugar candy, exhausted sugar-cane pulp, or brown sugar made by a person and in premises, approved by the Minister and in the manufacture of which neither a vacuum pan nor a vacuum evaporator has been employed.

*[Ord. No. 37 of 1959]*

*[Acts Nos. 10 of 1973 s. 3; 9 of 1977 s. 10; 15 of 2004]*

*[Cap. 4 s. 8]*

## 124. Imposition of excise duty

- (1) There shall be charged, levied and collected a duty, to be known as excise duty, in respect of goods specified in the Second, Third, Fourth and Fifth column of the Fourth Schedule to this Act the rates specified in the fourth and fifth column of that Schedule.

- (1A) Where scheduled article manufactured in mainland Tanzania is transferred direct to a recipient in Tanzania Zanzibar, the Commissioner shall upon satisfying that the article has been received remit the relevant tax to Tanzania Zanzibar Treasury.
- (2) The specific excise duty rates imposed under subsection (1), may be annually adjusted in accordance with the projected inflation rate and other key macroeconomic indicators.
- (3) There shall be charged an excise duty on electronic communication service at the rate of 17% of the dutiable value.
- (4) For the purposes of subsection (2), "dutiable value" means, in relation to—
  - (a) the use of a mobile phone, fixed or wireless phone, the amount payable for any electronic communication service supplied in relation to the use of a mobile phone fixed or wireless phone; and
  - (b) a prepaid electronic communication service, the face value of the voucher at a sale.
- (5) There shall be charged duty at the rate of five percentum of the dutiable value in respect of the service for pay-to-view television provided by licensed cable television network or cable operator other than the Government or the local government authority.
- (5A) There shall be charged in addition to any other rates imposed under the law, a duty at the rate of—
  - (a) 15% in respect of the imported vehicle aged eight years but not more than ten years; and
  - (b) 30% in respect of the imported vehicle aged more than ten years,from the year of its manufacture excluding passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99.
- (5B) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of 10% in respect of imported passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29, 8702.90.99 aged more than five years from the year of its manufacture.
- (5C) There shall be charged an excise duty at the rate of 25% on imported used spare parts for motor vehicles, motorcycles and used domestic appliances including refrigerators, washing machines, electric cookers, microwave ovens, vacuum cleaners, electric fence, air conditioners, electric radiators and all other related products, electric appliances including televisions, cartridges, printers, photocopiers, mobile phones and all other related products.
- (5D) *[Omitted]*
- (6) For the purposes of subsection (5), "dutiable value" means the amount payable for any service supplied in relation to pay-to-view satellite television.
- (6A) There shall be charged an excise duty at the rate of 10% on charges or fees payable by a person to—
  - (a) a financial institution for service provided by such institution; or
  - (b) a telecommunication service provider for money transfer and payment service.
- (7) The Minister may, by order published in the *Gazette*, amend, vary or replace the Fourth Schedule.
- (8) Every order made under subsection (2) shall be submitted for approval, to be signified by the resolution of the National Assembly in its next meeting.

- (9) Where any such order is not approved by the National Assembly it shall thereupon either expire forthwith or cease to have effect, as the case may be, but anything previously done or suffered to be done under the order shall not be affected.

*[Acts Nos. 13 of 1989 s. 10; 18 of 2002 s. 16; 15 of 2004 s. 14; 13 of 2005 s. 6; 6 of 2006 s. 6; 16 of 2007 s. 4(a); 13 of 2008 s. 8; 14 of 2009 s. 9; 15 of 2010 s. 8; 8 of 2012 s. 9; 4 of 2013 s. 11; 12 of 2013 s. 2; 2 of 2014 s. 17; 2 of 2016 s. 13]*

*[GN. No. 156 of 2003]*

## 125. Persons liable to pay excise duty

- (1) The duty imposed by this Act shall become due and payable in respect of—
- (a) any scheduled article imported, by the importer thereof at the time immediately before the article ceases to be subject to customs control or at such other time as the Minister may by notice in the *Gazette*, direct;
  - (b) any scheduled article manufactured in the United Republic of Tanzania, by the manufacturer—
    - (i) upon sale of the article by him, or
    - (ii) upon the article ceasing to be subject to customs control, or
    - (iii) upon removal of the article from the premises where it was manufactured, whichever first occurs.
  - (c) any scheduled article manufactured or imported by any person free of duty and which is subsequently sold to any other person, by the purchaser at the time of the sale of the article by him;
  - (d) any electronic communication service supplied by electronic communication service provider at the time when such mobile, fixed or wireless phone or any device used to facilitate electronic Communication is in use or when payment is received for the service whichever time shall be the earliest;
  - (e) any pay-to-view satellite television service provider when the service is supplied;
  - (f) charges or service fees by financial institutions and telecommunication service provider on money transfer and payment service.
- (2) The Minister may, by order published in the *Gazette*, provide that in respect of any article or class of articles specified in that order a person other than 4 person liable under subsection (1) shall be liable to pay the duty and where that order, is made the person specified in the order shall be liable to pay the duty in lieu of the person who would otherwise have been liable to pay the duty under the provisions of subsection (1), and the provisions of this Act and of any regulations made under the Act shall apply to the person so specified as if he were the person in lieu of whom he is liable to pay the duty.
- (3) Where any person other than a person liable to pay duty under the provisions of this section undertakes to pay the duty and satisfies the Commissioner-General that he will pay the duty, the Commissioner may, by order in writing exempt the person who would otherwise be liable to pay the duty from payment of the duty and order that the person giving such an undertaking shall be liable to pay the duty, and upon such order being made, the person giving the undertaking shall be liable to pay the duty under the provisions of subsection (1).

*[Acts Nos. 8 of 1998 s. 14, s. 17; 18 of 2002 s. 16; 15 of 2004 s. 15; 4 of 2013 s. 11A; 12 of 2013 s. 3; 2 of 2014 s. 18; 2 of 2016 s. 14]*

*[Cap. 4 s. 8]*

## 126. Payment of duty

The duty payable under this Act shall be paid to the Commissioner-General or any person acting on behalf of the Commissioner-General.

*[Acts No. 8 of 1998 s. 14]*

*[Cap. 4 s. 8]*

## 127. Payment of duty may be deferred

Notwithstanding the provisions of [section 125](#)—

- (a) the Minister may, by regulations made under this Act or the Tax Administration Act or by order published in the *Gazette*, provide for payment of duty by any person or category of persons liable to pay duty on any day other than the day on which such person or persons would be liable to pay duty under [section 124](#);
- (b) the Commissioner-General may, where he is satisfied that it is reasonable so to do, permit payment of duty in any case to be deferred to a date not later than the last day of the month following the month in which the duty becomes due.

*[Acts Nos. 8 of 1998 s. 14; 2 of 2014 s. 19; 10 of 2015 s. 170]*

*[Cap. 438]*

## 128. Where person liable is absent from United Republic

- (1) Where any person who is liable to pay duty under this Act is not resident in the United Republic, the Commissioner-General may, by notice in writing given to any agent of such person or to any person managing the business of that person who is resident in the United Republic and who has acted on behalf of that person in any matter resulting in liability to pay the duty, direct the agent or manager of the person in respect of whom duty is due, to pay the duty in place of that person, and upon that direction, the agent or manager shall become liable to pay the duty as if he were a person liable under the provisions of [section 125](#).
- (2) Notwithstanding the provisions of subsection (1), the Minister may, by Order published in the *Gazette*, remit in whole or in part any excise duty payable by any person on any imported or purchased goods if he is satisfied that it is in the public interest so to do.
- (2A) Notwithstanding the provisions of subsection (2), the Minister shall not remit any excise duty payable by any person on imported or purchased fuel except for fuel for use in projects exempted by an agreement to which the United Republic is a party.
- (3) The Minister shall, in granting remission under subsection (2) of this section—
  - (a) specify the time limit within which a remission is granted;
  - (b) specify the goods in respect of which the remission is granted;
  - (c) impose such other conditions as may be required.

*[Acts Nos. 8 of 1998 s. 14; 15 of 2003 s. 21; 2 of 2014 s. 19]*

*[Cap. 4 s. 8]*

## 129. Re-importation

- (1) Where any scheduled article is re-imported after being exported, and in respect of which no drawback or refund of duty has been paid, or if paid, has been returned to the Commissioner-General, such article shall not be liable to duty; but if the article has been processed abroad and its

excisable value has, in consequence of being so processed, increased, the amount of the increased excisable value shall be liable to duty at the rate applicable to the scheduled article so re-imported.

- (2) This section shall not apply to any case where the scheduled article re-imported is a composite article which is composed in part only of the scheduled article exported unless the whole of the scheduled article re imported is composed of two or more scheduled articles that has been exported.

*[Act No. 8 of 1998 s. 14]*

*[Cap. 4 s. 8]*

### 130. Double payment of duty

Subject to the provisions of [section 129](#), excise duty shall not be levied, more than once in respect of any scheduled article.

*[Act No. 8 of 1998 s. 14]*

### 131. Customs control of scheduled article

- (1) The following scheduled articles shall be subject to customs control:
- (a) all imported articles, including articles imported through Post Office, from the time of importation until delivery for home consumption or until exportation whichever first occurs;
  - (b) all articles under draw-back from the time of the claim for draw-back until exportation;
  - (c) all articles which, with the permission of the proper officer stored in a custom area pending exportation;
  - (d) all articles on board any aircraft or vessel whilst within any port or place in the United Republic of Tanzania.
- (2) Where any scheduled article is subject to customs control—
- (a) a proper officer may at any time examine the article;
  - (b) except with the consent of a proper officer or in accordance with the provisions of this Act no person shall interfere in any way with the article.
- (3) Where any scheduled article is subject to customs control the Commissioner-General may permit the owner of that article to abandon the same to the customs; and on that abandonment that article may, at the expense of the owner thereof, be destroyed or otherwise disposed of in a manner as the Commissioner-General may direct and the duty thereon shall be remitted or refunded, as the case may be.

*[Acts Nos. 8 of 1998 s. 14; 15 of 2004 s. 16]*

### 132. Importation of scheduled articles

- (1) A scheduled article shall be imported only by means, routes and at places and times as may prescribed and shall be consigned to the proper office at the place of importation for the account of the importer or owner of article, and shall remain in place under customs control until the duty in respect of it or any duty due by its importer is paid.
- (2) Notwithstanding the provisions of subsection (1)—
- (a) where the payment of the duty in respect of any scheduled articles has been deferred by the Minister or by the Commissioner-General in accordance with provisions of [section 127](#), the proper officer shall release the article to the importer.
  - (b) where any scheduled article is, on first importation warehoused in a Government warehouse or bonded warehouse in accordance with the provisions of the customs law, the



Commissioner-General may, subject to such conditions as he shall impose for the protection of the revenue, authorise the release of the article notwithstanding that the duty thereon has not been paid; but this shall be done only if the Commissioner-General is satisfied that at the time of such release the articles is the property of a person who is liable to pay the duty.

[Acts Nos. 8 of 1998 s. 14]

[Cap. 403; Cap. 4 s. 8]

### 133. Entry of scheduled articles and warehousing

The provisions of the Customs law relating to the entry and warehousing of goods liable to import duty shall apply *mutatis mutandis* to the entry and warehousing of scheduled articles under this Act.

[Acts Nos. 12 of 1976; 8 of 1998 s. 14]

[Cap. 4 s. 8]

### 134. Duty of an importer

- (1) Every importer of a scheduled article shall, as soon as may be practicable after the importation of the article, and not later than the time prescribed in that behalf—
  - (a) furnish to a proper officer in the prescribed form necessary information as may be required concerning the article together with a declaration made; and subscribed by him as to the truth of all particulars contained in such form;
  - (b) fully and immediately answer all relevant questions put to him by a proper officer;
  - (c) produce all consignment notes and all other relevant documents demanded of him by a proper officer;
  - (d) comply with other requirements as may be prescribed.
- (2) Any person who contravenes any of the provisions of this section shall be guilty of an offence.

[Act No. 8 of 1998 s. 14]

[Cap. 4 s. 8]

### 135A. Exemption from duty on aircraft lubricants

The importation by or supply of aircraft lubricants to a local operator of air transportation or a designated airline under a Bilateral Air Service Agreement between the government of the United Republic and a foreign government, shall be exempted from liability to pay the duty.

[Act No. 8. of 2019 s. 6]

### 135. Exemption from duty on scheduled articles remaining on board

Scheduled articles remaining on board and exported in the aircraft or vessels in which they are imported, whether as stores or otherwise, shall be exempted from liability to the duty.

[Act No. 8 of 1998 s. 14]

### 136. Exemption from duty on articles entered for exportation, etc.

Where any scheduled article is entered under bond—

- (a) for export, for transshipment or in transit; or

- (b) for use as stores for aircraft or vessels,

and is proved to the satisfaction of the Commissioner-General to have been duly exported or used as such stores, as the case may be, it shall be exempt from liability to the duty.

[Act [No. 8 of 1998](#) s. 14]

[Cap. 4 s. 8]

### 137. Information and documents

- (1) Every manufacturer of the scheduled article or provider of excisable services shall, within twenty one days—
- (a) of commencing manufacturing of the scheduled article or providing excisable service; or
  - (b) of an article manufactured or excisable service provided by him becoming liable to duty,
- whichever is the earliest, submit to the Commissioner-General a return giving details of the manufactured scheduled articles or excisable service provided by him, its price and all other particulars as may be prescribed.
- (2) Where a manufacturer of the scheduled article or a provider of excisable service has submitted a return under subsection (1) and any change occurs in any of the facts the particulars of which have been given in the return, the manufacturer or provider shall, within fifteen days following the change, notify the Commissioner-General in writing of the change.
- (3) Every manufacturer of scheduled article or provider of excisable service shall submit to the Commissioner-General a monthly return giving particulars of—
- (a) the quantity or the number of scheduled articles sold by him during one month; and
  - (b) any other matters as may be prescribed.
- (4) Every return required by subsection (3) shall be submitted not later than the last working day of the month following the month to which the return relates:
- Provided that, the Commissioner-General may, where he is satisfied that it is reasonable so to do, permit the manufacturer or provider to submit his return in respect of any month to which the return relates.

[Acts Nos. 8 of 1998 s. 14; 15 of 2003 s. 22; 2 of 2014 s. 20; 10 of 2015 s. 168]

[Cap. 4 s. 8]

### 138. \*\*\*

[Repealed by Act [No. 10 of 2015](#) s. 168]

### 139. Rate of duty

- (1) Subject to the provisions of subsection (2) the duty shall be payable at the rate in force at the time the duty becomes due and payable.
- (2) In any case where the time when the duty becomes due and payable in respect of any scheduled article cannot for any reason be ascertained, the duty shall be payable in respect of any article at the rate in force at the time of the payment of the duty.

[Act [No. 8 of 1998](#) s. 14]

## 140. Computation of tax

- (1) Where the rate of duty is not expressed as a specified but is expressed as a percentage if—
  - (a) no indication is given as to the amount to which the percentage relates, or if any indication given is vague or, otherwise indeterminable, the percentage shall be deemed to relate to the taxable value of the scheduled article as determined in the manner provided for in [section 141](#);
  - (b) the percentage is expressed to be a percentage of any specific amount or of an amount arrived by any calculating expressly provided for, the duty shall be the specified percentage of the amount so calculated.
- (2) Notwithstanding any provision of this Act to the contrary, in computing the duty payable, if the total amount of the duty computed in respect of a scheduled article or where two or more scheduled articles are imported or sold together in one consignment or lot in respect of the scheduled articles in a consignment or lot—
  - (a) is less than one shilling, no duty shall be charged,
  - (b) exceeds one shilling but is less than one hundred shillings. and includes a fraction of a shilling, the fraction shall be disregarded;
  - (c) exceeds one hundred shillings and includes a fraction, or a shilling, the fraction shall be regarded as a complete shilling.
- (2) For the purposes of subsection (2), duty shall be computed on all the scheduled listed in a monthly return submitted in accordance with the provisions of subsection (3) of [section 137](#) as if all articles were sold in one consignment or lot, and the provisions of subsection (2) shall apply accordingly.

*[Act No. 8 of 1998 s. 14]*

*[Please note: numbering as in original.]*

## 141. Determination of taxable value

- (1) The excisable value of a scheduled article shall—
  - (a) in respect of a scheduled article imported, be the value declared and determined in accordance with the provisions of section 122 of the East African Community Customs Management Act taking into account the import duty payable;
  - (b) in respect of a scheduled article manufactured in the United Republic be the price which in the opinion of the Commissioner -General is the normal price the article would fetch on a sale made by the manufacturer to a buyer at the time when the duty in respect of the scheduled article becomes due.
- (2) The normal price which a scheduled article would fetch on sale made by the manufacturer to a buyer shall be taken to be the price which that article would fetch on such sale in the open market in the United Republic in the ordinary course of business between a manufacturer and a buyer independent of each other, and shall be determined on the following assumptions, that is to say—
  - (a) that the scheduled article shall be treated as having been delivered to the buyer at the manufacturer's place of business;
  - (b) that the buyer will bear freight, insurance and other costs, charges and expenses incidental to the sale and the delivery of the article to him;
  - (c) that the seller will bear any duty or tax chargeable in Mainland Tanzania other than the duty payable under this Act and the Value Added Tax Act;

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- (d) where the scheduled article is manufactured in accordance with any patent or invention or is an article to which any registered design or trade mark has been applied, that the price covers the right to use the patent, design or trade mark in respect of the article.
- (3) For the purposes of subsection (2)—
  - (a) a sale in the open market between a manufacturer and a buyer independent of each other presupposes—
    - (i) that the price is the sole consideration;
    - (ii) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in any business with him, other than the relationship created by the sale of the article in question; and
    - (iii) that no part of the proceeds of any subsequent resale, use or disposal of the article shall accrue, either directly or indirectly, to the seller or any person associated in any business with him;
  - (b) "trade mark" includes a trade name and getup.
- (4) For the purpose of this section, two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in any business or property of the other, or both have a common interest in any business or property or some other third person has an interest in, any business or property of both of them.
- (5) Where in the opinion of the Commissioner-General, by reason of any fraudulent act or omission of an importer, manufacturer or a buyer, the excisable value of any article is not the same as the excisable value of a similar article imported or manufactured, as the case may be, the Commissioner-General may, if he considers it reasonable to do so, assess the excisable value of the article in accordance with principles as he may consider reasonable.
- (6) Where, in the opinion of the Minister, it is impracticable to determine the normal price within the provisions of subsection (2), the normal price of article, shall be such as the Minister may, after consultation with the Minister responsible for trade, determine, and any such order made by the Minister shall be conclusive proof of the fact that the normal price of the article specified in the order is the price so determined by the Minister.

*[Acts Nos. 8 of 1998 s. 14; 15 of 2004 s. 17; 1 of 2005 (E.A.C.); 16 of 2007 s. 5]*

*[Cap. 4 s. 8]*

## **142. Ascertainment of taxable value by Commissioner**

Where any person is liable to pay duty under this Act in respect of any scheduled article or excisable service but by reason of—

- (a) his failure to keep proper accounts, records or documents required under or by virtue of this Act, or the incorrectness or inadequacy of accounts, records or documents; or
- (b) his failure to make any return required under or by virtue of this Act, or delay in making any return or the incorrectness or inadequacy of any return,

the Commissioner-General is unable to ascertain the amount of the duty properly payable by him, the Commissioner-general may, on such evidence as may be available to him, estimate the amount of duty due, and the estimated amount of duty shall be payable by that person.

*[Acts Nos. 8 of 1998; 2 of 2014 s. 22]*

*[Cap. 4 s. 8]*

**143. Duty computed on maximum weight of a category**

Where this Act provides that any excisable goods shall be packed in containers according to certain categories of weight, then the excise duties on such goods in any such container shall be computed on the maximum specified weight of the category into which such goods fall.

**144. \*\*\***

*[Repealed by Act [No. 10 of 2015](#) s. 168]*

**145. Effect of alteration in excise duties**

Where after any agreement has been entered into for the sale or delivery of any excisable goods at a price inclusive of excise duty, any alteration takes place in the rate or amount of excise duty so included before such duty becomes due, then, in the absence of express written provision to the contrary, the agreement shall have effect as follows—

- (a) in the event of the alteration being a new or increased duty, the seller, after payment of the new or increased duty, may add the difference caused by the alteration to the agreed price;
- (b) in the event of the alteration being the abolition or reduction of the duty, the purchaser may deduct the difference caused by the alteration from the agreed price;
- (c) any refund or payment of increased duty resulting from the alteration not being finally adopted shall be allowed between the parties, as the case may require.

*[144]*

**146. Remission, rebate and refund**

- (1) Notwithstanding the provisions of [section 124](#) of this Act, the Minister may—
  - (a) by order in the *Gazette* grant a remission of excise duty payable on such quantities of beer, wine and manufactured tobacco goods which are purchased, prior to delivery by the manufacturer thereof, by or on behalf of the Defence Forces of the United Republic from non-public funds for the personal use of the members of such Forces as may be specified therein;
  - (b) after consultation with the Minister responsible for industries, by order in the *Gazette*, grant remission of excise duty payable on any goods in respect of which such duty is payable under this Act, if he is satisfied that it is in the public interest so to do.

*[145]*

*[Act [No. 11 of 1969](#) s. 2]*

**147. \*\*\***

*[Repealed by Act [No. 1 of 2008](#) s. 35]*

**148. Registration of dealers**

- (1) Where the Commissioner-General is satisfied that—
  - (a) a person is engaged in manufacturing scheduled articles and uses, for the purpose of such manufacture any other scheduled article, whether manufactured locally or imported;

- (b) a body corporate is engaged in the delivery of a scheduled article, and that it is convenient so to do,

the Commissioner-General may, subject to such conditions as he may determine, register such person or, as the case may be, body corporate, as a registered dealer in respect of such scheduled products as the Commissioner-General may specify.

- (2) Where any person is registered as a registered dealer in respect of any scheduled article—
  - (a) it shall be lawful for any person otherwise liable to pay tax under this Act, to sell to the registered dealer the scheduled article in respect of which he is so registered, free of duties, and such person shall not be liable to pay duties due on such article imported by the registered dealer;
  - (b) the registered dealer may acquire the article in respect of which he is registered as a registered dealer from Customs control without payment of tax under this Act.

[147]

[Act [No. 14 of 1992](#) s. 16]

#### 149. Application for registration

- (1) Every application for registration as a registered dealer shall be made in the manner prescribed, and shall be submitted to the Commissioner-General.
- (2) Upon registration of any person as a registered dealer the Commissioner-General shall issue such person with a certificate of registration.

[148]

[Act [No. 2 of 2014](#) s. 23]

[G.N. Nos. 152 of 1969; 152 of 1985]

#### 150. \*\*\*

[Repealed by Act [No. 2 of 2014](#) s. 24]

#### 151. Definition

In [section 148](#)—

"**goods**" means goods which are locally produced or imported which are, subject to further processing in an industry;

"**industry**" means any industry with an industry licence, business licence and is situated in a registered plot;

"**registered dealer**" means any person registered as a registered dealer under [section 148](#) of this Act;

"**registered dealer certificate**" means a certificate granted to a registered dealer upon satisfaction by the Commissioner-General that the conditions of [section 148](#) of this Act have been fulfilled.

[Acts Nos. 14 of 1992 s. 16; 2 of 2014 s. 25]

[G.N. No. 152 of 1969]

[Cap. 4 s. 8]

[150]

152. \*\*\*

[Omitted.]

[151]

### **First Schedule (Section 3)**

#### **Declaration by officer**

[Omitted]

### **Second Schedule (Section 45)**

#### **Table for determining the original gravity of worts**

[Omitted]

### **Third Schedule**

#### **Form of warrant of distress**

To \_\_\_\_\_

I, \_\_\_\_\_ Commissioner-General by virtue of the powers vested in me by the Excise (Management and Tariff) Act, do hereby authorise you to collect and recover the sum of \_\_\_\_\_ due for excise duty from \_\_\_\_\_ licensee, having his factory at \_\_\_\_\_ and for the recovery thereof I further authorise that you, with the aid (if necessary) of your assistants and calling to your assistance any police officer (if necessary), which assistance they are hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incidental to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said licensee wherever the same may be found, and on all plant, vessels, vehicles, animals, and other articles used within the the United Republic in the manufacture, sale, or distribution, of excisable goods which you may find in any premises or on any lands in the use or possession of the said licensee or of any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

Given under my hand at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

Commissioner-General

**Fourth Schedule (Section 124(1))****Form of warrant of distress**

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair			
		Locally manufactured	kg	N/A	10%
		Imported	kg	N/A	25%"
Heading	H.S. Code No	Description	Unit	New Excise Rate	
20.09	20.09.11.00	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>			
	20.09.12.00				
	20.09.19.00				
	20.09.21.00				
	20.09.29.00				
	20.09.31.00				
	20.09.39.00				
	20.09.41.00				
	20.09.49.00				
	20.09.50.00				
	20.09.61.00				
	20.09.69.00				
	20.09.71.00				
	20.09.79.00				
	20.09.81.00				
	20.09.89.00				
	20.09.90.00				



		Locally produced fruit juices manufactured from domestic fruits under heading 20.09	<i>l</i>	Tshs. 9.00 per litre
		Other fruit juices under the heading 20.09	<i>l</i>	Tshs. 232.00 per litre
22.01		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow.</b>		
	2201.10.00	-Mineral waters and aerated waters		
		Locally produced, bottled	<i>l</i>	Tshs. 58.00 per litre
		Imported, bottled	<i>l</i>	Tshs. 64.05 per litre
	2201.90.00	-Other		
		Locally produced, bottled	<i>l</i>	Tshs. 58.00 per litre
		Imported, bottled	<i>l</i>	Tshs. 64.05 per litre

22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non alcoholic beverages, not including fruit vegetable juice of heading 20.09</b>		
	2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
		Locally produced	<i>l</i>	Tshs. 61.00 per litre
		Imported		Tshs. 61.00 per litre
		- Other		
	2202.91.00	-- Non- alcoholic beer	<i>l</i>	
		Locally produced	<i>l</i>	Tshs. 561.00 per litre
		Imported		Tshs 589.05 per litre
	2202.99.00	-- Other		

		Locally produced	<i>l</i>	Tshs. 561.00 per litre
		Imported		Tshs. 589.05 per litre
22.03		<b>Beer made from malt</b>		
	2203.00.10	---Stout and porter	<i>l</i>	
		Locally produced	<i>l</i>	Tshs. 765.00 per litre
		Imported		Tshs. 803.25.00 per litre
	2203.00.90	---Other	<i>l</i>	Tshs. 765.00 per litre
		Locally produced	<i>l</i>	Tshs. 765.00 per litre
		Imported		Tshs. 803.25 per litre
22.04		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>		
	2204.10.00	-Sparkling wine		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 200.00 per litre
		Other		Tshs. 2,466.45 per litre
		-Other wine; grapes must with fermentation		

		prevented or arrested by the addition of alcohol:		
	2204.21.00	-- In containers holding 2 litres or less		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 200.00 per litre
		Other		Tshs.2,466.45 per litre
	2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 200.00 per litre
		Other	<i>l</i>	Tshs.2,466.45 per litre
	2204.29.00	-- Other		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 200.00 per litre
		Other	<i>l</i>	Tshs. 2,466.45 per litre
	2204.30.00	- Other grape must		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 2,466.00 per litre

		other	<i>l</i>	Tshs. 2,466.00 per litre
22.05		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>		
	2205.10.00	- In containers holding 2 litres or less		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 200.00 per litre
		other		Tshs. 2,466.45 per litre
	2205.90.00	- Other		
		With the domestic grapes content exceeding 75%	<i>l</i>	Tshs. 2,466.45 per litre
		other	<i>l</i>	Tshs. 2,466.45 per litre
22.06		<b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
	2206.00.10	--- Cider		

	Locally produced	<i>l</i>	Tshs.2,466.45 Per litre
	Imported	<i>l</i>	Tshs.2,466.45 Per litre
2206.00.20	--- Opaque beer (for example Kibuku)		
	Beer made from 100% local unmalted cereals	<i>l</i>	Tshs.450.00 per litre
	Imported		
2206.00.90	---other		
	Other beverages produced from locally grown fruits such as banana, tomato, rosella, etc other than grapes with domestic content exceeding 75%	<i>l</i>	Tshs 200.00 per litre
	other	<i>l</i>	
22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		

	2208.20.00	-Spirits obtained by distilling grape wine or grape marc from local produced grapes.	l	Tshs 3,315.00 per litre	T.shs. 450.00 per litre
		Other locally produced spirits under this heading	l	Tshs. 3,315.00 per litre	Tshs. 3.315.00 Per litre
	2208.30.00	Whiskies		Tshs 3,655.05 per litre	
	2208.40.00	-Rum and other spirits obtained by distilling fermented sugar – cane products		Tshs 3,655.05 per litre	
	2208.50.00	- Gin and Geneva		Tshs 3,655.05 per litre	
	2208.60.00	- Vodka		Tshs 3,655.05 per litre	
	2208.70.00	- Liqueurs and cordials		Tshs 3,655.05 per litre	
		-Other			
	2208.90.10	--- Distilled Spirits ( e.g. Konyagi, Uganda Waragi)		Tshs 3,655.05 per litre	
	2208.90.90	--- Other		Tshs 3,655.05 per litre	
24.02		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			

2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	30%
	Locally produced	kg	30%
	Imported	kg	30%
	-Cigarettes containing tobacco		
2402.20.10	--- Of length not exceeding 72mm length including the filter tip		
	Without filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 12,447.00 per mil
	With filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 29,425.00 per mil
	Other	mil	Tshs. 55,896.75 per mil
2402.20.90	---Other		
	Without filter tip and containing domestic tobacco exceeding 75%	mil	Tshs 12,447.00 per mil
	With filter tip and containing domestic	mil	Tshs. 29,425.00 per mil



		tobacco exceeding 75%		
		Other	mil	Tshs. 55,896.75 per mil
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>		
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	2403.11.00	-water pipe tobacco specified in Sub heading Note 1 to Chapter 24 of the East African Community Common External Tariff, 2017	kg	
	2403.19.00	-- Other (for example cut rag/filler)		
		containing domestic tobacco exceeding 75%	kg	Tshs. 28,232.40 per kg

		other	kg	Tshs. 28,232.40 per kg	
	2403.91.00	“Homogenenised” or “reconstituted” tobacco	kg		
"Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	kg		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	kg		
	2403.19.00	- Other (for example cut rag/filler)			
		Locally produced containing domestic tobacco exceeding 75%	kg	Tshs. 28,232.40 per kg	Tshs. 8,000.00 per kg
		Other/ Imported	kg	Tshs 28,232.40	Tshs 28,232.40
	2403.91.00	- Homogenized or	kg	Tshs 28,232.40	Tshs 28,232.40

		Reconstituted tobacco			
	2403.99.00	- Other	kg	Tshs 28,232.40	Tshs 28,232.40
27.10		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>			
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the			

	preparations, other than those containing biodiesel and other than waste oils :		
	-- Light oils and preparations:		
2710.12.10	--- Motor Spirit (gasoline) regular	<i>l</i>	Tshs. 379.00 per litre
2710.12.20	--- Motor Spirit (gasoline) premium	<i>l</i>	Tshs. 379.00 per litre
2710.19.22	---- Illuminating Kerosene (IK)	<i>l</i>	Tshs. 465.00 per litre
2710.19.31	---- Gas oil (automotive, light, amber for high speed engines)	<i>l</i>	Tshs. 255.00 per litre"
2710.19.41	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 125 centistrokes	<i>l</i>	Tshs. 80 per litre
2710.19.42	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 180 centistrokes	<i>l</i>	Tshs. 80 per litre

	2710.19.43	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 280 centistrokes	l	Tshs. 80 per litre
	2710.19.51	Lubricants in liquid form	l	Tshs. 669.00 per cubic metre
	2710.19.52	Lubricating greases	kg	Tshs. 0.79 per kg
	2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils.	kg	
2711		Petroleum gases and other gaseous hydrocarbons		
		Liquefied		

	2711.11.00	Natural gas	kg	Tshs 0.45 per cubic feet
		In gaseous state		
	2711.21.00	Natural gas	kg	Tshs 0.45 per cubic feet
33.03		Perfumes and toilet waters.	kg	10%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations		
	3304.10.00	-Lip make-up preparation	kg	10%
	3304.20.00	- Eye make up preparation	kg	10%
	3304.30.00	- Manicure or pedicure preparations	kg	10%
		-other		
	3304.91.00	-- powders, whether or not compressed	kg	10%
	3304.99.00	- other		

		Sunscreen or suntan	kg	0%
		Other preparations	kg	10%
	33.05	<b>Preparations for use on the hair.</b>		
	3305.10.00	- Shampoo	kg	10%
	3305.20.00	- Preparations for permanent waving or straightening	kg	10%
	3305.30.00	- Hair lacquers	kg	10%
	3305.90.00	- Other	kg	10%
33.07		<b>Pre-shave, shaving or after shaving preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</b>		
	3307.10.00	- Pre-shave, shaving or	kg	10%

		after shave preparations		
	3307.20.00	- Personal deodorants and antiperspirants	kg	10%
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	10%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rights		
	3307.41.00	-- Agarbatti and other odoriferous preparations which operate by burning	kg	10%
	3307.49.00	-- Other	kg	10%
	3307.90.00	-- Other	kg	10%
34.03		<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur</b>		



		<b>skins or other materials, but excluding preparation containing, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous minerals.</b>			
		-Containing petroleum oils or oils obtained from bituminous minerals			
	3403.19.00	--Other			
		lubricating oils preparation	<i>l</i>		Tshs 669.00 per cubic meter
		greases preparation	kg		Tshs 0.79 per kg
	3403.99.00	--Other			
		Lubricating oils preparations	<i>l</i>		Tshs 669.00 per cubic meter
		grease preparations	kg		Tshs 0.79 per kg
		Grease preparation	kg		Tshs 0.79 per kg
"Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
39.17		<b>Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows,</b>			

		<b>flanges), of plastics.</b>			
		-Tubes, pipes and hoses, rigid:			
	3917.21.00	-- Of polymers of ethylene	kg		
	3917.22.00	-- Of polymers of propylene	kg		
	3917.23.00	-- Of polymers of vinyl chloride	kg		
	3917.29.00	-- Of other plastics	kg		
		- Other tubes, pipes and hoses:	kg		
	3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg		
	3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg		
	3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg		
	3917.39.00	-- Other	kg		

	3917.40.00	-Fittings	kg		
		<b>Locally manufactured</b>		N/A	N/A
		<b>Imported</b>		N/A	<b>10%</b>
39.23		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>			
		-Sacks and bags (including cones)			
	3923.21.00	-- of polymers of ethylene	kg	50%	
	3923.29.00	-- of other plastics	kg	50%	
42.02		<b>Trunks, suit-cases, vanity cases, executive cases, brief-cases, school satches, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags,</b>			

	toilet bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, pulses, map-cases, cigarette-cases, tobacco pouches, tool cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	- Trunks, suit cases, vanity cases, executive cases, school satchels and similar containers;		
4202.11.00	-- with outer surface, of leather or of composition leather	u	10%
4202.12.00	-- with outer surface of plastics or of textile materials	u	10%
4202.19.00	-- Other	u	10%

	- Handbags, whether or not with shoulder strap, including those without handles:		
4202.21.00	-- with outer surface, of leather or of composition leather	u	10%
4202.22.00	-- with outer surface of sheeting of plastics or of textile materials	u	10%
4202.29.00	-- Other -	u	10%
	Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	-- with outer surface of leather or of composition leather	kg	10%
4202.32.00	-- with outer surface of sheeting of plastics or of textile materials	kg	10%
4202.39.00	-- Other	kg	10%
	-Other:		
4202.91.00	-- with outer surface of leather or of	kg	10%

		composition leather		
	4202.92.00	-- with outer surface of sheeting of plastics or of textile materials	kg	10%
	4202.99.00	-- other	kg	10%
42.03		<b>Article of apparel and clothing accessories, of leather or of composition leather</b>		
	4203.10.00	- Articles of apparel	kg	10%
		- Gloves, mittens and mitts:	kg	10%
	4203.21.00	-- specially designed for use in sports	kg	10%
	4203.29.00	-- other	kg	10%
	4203.30.00	- belts and bandoliers	kg	10%
	4203.40.00	- other clothing accessories	kg	10%
42.05	4205.00.00	<b>Other articles of leather or of composition leather</b>	kg	10%
57.01		<b>Carpets and other floor coverings,</b>		

		<b>knotted, whether or not made up.</b>		
	5701.10.00	- of wool of fine animal hair	m <sup>2</sup>	10%
	5701.90.00	- of other textile materials	m <sup>2</sup>	10%
57.02		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs”</b>		
	5702.10.00	- “kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs”	m <sup>2</sup>	10%
	5702.20.00	- floor coverings of coconut fibres (coir)	m <sup>2</sup>	10%
		- other, of pile construction, not made up:		
	5702.31.00	-- of wool or fine animal hair	m <sup>2</sup>	10%

	5702.32.00	-- of man made textile materials	m <sup>2</sup>	10%
	5702.39.00	-- of other textile materials	m <sup>2</sup>	10%
		- other, of pile construction, made up:		
	5702.41.00	-- of wool or fine animal hair	m <sup>2</sup>	10%
	5702.42.00	-- of man made textile materials	m <sup>2</sup>	10%
	5702.49.00	-- of other textile materials	m <sup>2</sup>	10%
	5702.50.00	- other, not of pile construction, not made up	m <sup>2</sup>	10%
		- other, not of pile construction, made up:		
	5702.91.00	-- of wool or fine animal hair	m <sup>2</sup>	10%
	5702.92.00	-- of man made textile materials	m <sup>2</sup>	10%
	5702.99.00	-- of other textile materials	m <sup>2</sup>	10%
57.03		Carpets and other textile		



		floor coverings, tufted, whether or not made up.		
	5703.10.00	- Of wool or fine animal hair	m <sup>2</sup>	10%
	5703.20.00	- Of nylon or other polyamides	m <sup>2</sup>	10%
	5703.30.00	- Of other man-made textile materials	m <sup>2</sup>	10%
	5703.90.00	- Of other textile materials	m <sup>2</sup>	10%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made-up.		
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>	10%
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	m <sup>2</sup>	10%
	5704.90.00	- Other	m <sup>2</sup>	10%
57.05	5705.00.00	<b>Other carpets and 10% other textile floor coverings,</b>	m <sup>2</sup>	10%

		<b>whether or not made up.</b>		
61.01		<b>Men's or boys' overcoats, car-coats, capcs, cloaks, anoraks (including ski jackets), wind- cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>		
	6101.20.00	- Of cotton	u	10%
	6101.30.00	-Of man-made fibres	u	10%
	6101.90.00	- Of other textile materials	u	10%
61.02		<b>Women's or girls' overcoats, car-'coats, capcs, cloaks, anoraks (including ski-jackets), wind- cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading 61.04</b>		

	6102.10.00	- Of wool or fine animal hair	u	10%
	6102.20.00	- Of cotton	u	10%
	6102.30.00	- of man-made fibres	u	10%
	6102.90.00	- of other textile materials	u	10%
62.01		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>		
		overcoats, raincoats, car coats, carpets, cloaks and similar articles:		
	6201.11.00	--of wool or fine animal hair	u	10%
	6201.12.00	--of cotton	u	10%
	6201.13.00	--of man-made fibres	u	10%
	6201.19.00	--of other textile materials	u	10%
		-other:		

	6201.91.00	--of wool or fine animal hair	u	10%
	6201.92.00	--of cotton	u	10%
	6201.93.00	--of man-made fibre	u	10%
	6201.99.00	--of other textile materials	u	10%
6202		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>		
		-Overcoats, raincoats, car coats, capes, cloaks and similar articles:		
	6202.11.00	--of fine animal hair	u	10%
	6202.12.00	--of cotton	u	10%
	6202.13.00	--of man-made fibres	u	10%
	6202.19.00	--of other textile materials	u	10%

		-Other:			
	6202.91.00	--of wool of fine animal hair	u	10%	
	6202.92.00	--of cotton	u	10%	
	6202.93.00	--of man-made fibres	u	10%	
	6202.99.00	--of other textile materials	u	10%	
67.03	6703.00.00	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>			
		<b>Locally manufactured</b>	<b>kg</b>	<b>N/A</b>	<b>10%</b>
		<b>Imported</b>	<b>kg</b>	<b>N/A</b>	<b>25%</b>
67.04		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere</b>			

		<b>specified or included.</b>			
		- Of synthetic textile materials :			
	6704.11.00	-- Complete wigs			
	6704.19.00	-- Other			
	6704.20.00	- Of human hair			
	6704.90.00	-Of other materials			
		<b>Locally manufactured</b>	<b>kg</b>	<b>N/A</b>	<b>10%</b>
		<b>Imported</b>	<b>kg</b>	<b>N/A</b>	<b>25%</b>
85.23		<b>Discs, tapes, solid –state non volatile storage devices, “smart card”, and other media for the recording of sound or other phenomena whether or not recorded, including matrices and master for the production of discs, but excluding products of chapter 37 of East African Community Common External Tariff, 2017</b>			

		-Magnetic media		
		--Other (excluding Cards incorporating magnetic stripe)		
	85.23.29.90	...recorded video and audio tape	u	Tshs 50.00 per unit
		-Optical media		
	85.23.49.00	-- Recorded DVD,VCD,CD	u	Tshs 50.00 per unit
87.02		<b>Motor vehicles for the transport of 10 or more persons, including the driver.</b>		
		-with only compression ignition internal combustion piston engine (diesel or semi-diesel)		
	8702.10.20	--of a cubic capacity of 2000 or more and seating capacity not exceeding ten persons	u	10%
		- Other		

	8702.90.20	--of cubic capacity of 2000 or more and seating capacity not exceeding ten persons	u	10%
87.03		<b>Motor car and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02 of East African Community Common External Tariff, 2007), including station wagons and racing cars.</b>		
		-Other vehicles, with spark ignition internal combustion reciprocating piston engine:		
		--of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:		
	8703.22.10	--- unassembled	u	5%
	8703.22.90	---Other (assembled)		



	--of a cylinder capacity exceeding 1500cc but not exceeding 3000cc		
8703.23.10	--- unassembled		
	---Other (assembled)		
8703.23.91	----of a cylinder capacity exceeding 1500cc but not exceeding 2000cc	u	5%
8703.23.99	----Other	u	10%
	--of a cylinder capacity exceeding 3000cc		
8703.24.10	--- Unassembled		
8703.24.90	---Other (assembled)	u	10%
	-Other vehicles, with compression ignition internal combustion piston engine (diesel or semi diesel)		
	--of a cylinder capacity not exceeding 1500cc :		

8703.31.10	--- unassembled		
	---Other (assembled):		
8703.31.91	----of cylinder capacity not exceeding 1000cc	u	Nil
8703.31.99	----Other	u	5%
	--of a cylinder capacity not exceeding 1500cc but does not exceed 2500cc:		
8703.32.10	--- unassembled		
8703.32.90	---Other (assembled)		
8703.32.91	----of a cylinder capacity exceeding 1500cc but not exceeding 2000cc	u	5%
8703.32.99	----Other	u	10%
	--of cylinder capacity exceeding 2500cc:		
8703.33.10	--- Unassembled		
8703.33.90	--- Other (Assembled):	u	10%

88.02		Other aircraft (for example helicopters, aeroplanes ); spacecraft (including satellites) and suborbital and spacecraft launch vehicles for private use excluding commercial aircraft		
		-Helicopters (for private use)		
	8802.11.00	--Of unladen weight not exceeding 2000kg		
	8802.12.00	-of an unladen weight exceeding 2,000 kg	u	20%
	8802.20.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	20%
	8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	20%
	8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg but not 15,000 kg	u	20%

89.03		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		
	8903.10.00	-inflatable	u	20%
		-Other:		
	8903.91.00	--sailboats, with or without auxiliary motor	u	20%
	8903.92.00	--motorboats, other than outboard motorboats	u	20%
	8903.99.00	--Other	u	20%
93.02	9302.00.00	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04 of East African Community Common External Tariff, 2012</b>	u	25%
93.03		<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only</b>		

		<b>signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>		
	9303.10.00	-muzzle-loading firearms	u	25%
	9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	25%
	9303.30.00	-Other sporting, hunting or target-shooting rifles	u	25%
	9303.90.00	-Other		25%
9304	9304.00.00	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 of East African Community Common Tariff, 2012</b>	u	25%
9401		Imported seats (other than those of heading 94.02)		

		whether or not convertible into beds, and parts thereof.		
94.03	9401.30.00	-Swivel seats with variable height adjustment	u	20%
	9401.40.00	-seats other than garden seats or camping equipment convertible into beds	u	20%
		-Seats of cane, osier, bamboo or similar material:		
	9401.51.00	--of bamboo or rattan	u	20%
	9401.59.00	--other	u	20%
		-other seats with wooden frames:		
	9401.61.00	--upholstered	u	20%
	9401.69.00	--other	u	20%
		-Other seats with metal frames:		
	9401.71.00	--upholstered	u	20%
	9401.79.00	--other	u	20%
	9401.80.00	-Other seats	u	20%

9401.90.00	-Parts	kg	20%
	<b>Other imported furniture and parts thereof</b>		
94.03.10.00	-Metal furniture of a kind used in offices	kg	20%
94.03.20.00	-Other metal furniture	kg	20%
94.03.30.00	-wooden furniture of a kind used in the offices	u	20%
94.03.30.00	-Wooden furniture of a kind used in the kitchen	u	20%
9403.40.00	-Wooden furniture of a kind used in the bedroom	u	20%
9403.50.00	-Wooden furniture of a kind used in the bedroom	u	20%
9403.60.00	-Other wooden furniture	u	20%
9403.70.00	-Furniture of plastics:	kg	20%
	-Furniture of other	kg	

		materials, including cane, osier, bamboo or similar materials:		
	9403.81.00	--Of bamboo or rattan	kg	20%
	9403.89.00	--Other	kg	20%
	9403.90.00	-Parts	kg	20%

*[Acts Nos. 13 of 2005; 6 of 2006; 15 of 2009; 15 of 2010; 5 of 2011; 8 of 2012; 4 of 2013; 2 of 2014; 15 of 2015; 2 of 2016; 4 of 2017; 4 of 2018; 8 of 2019]*