

Tanzania

Wines and Spirits (Tax Stamps) Regulations, 2002

Government Notice 40 of 2003

Legislation as at 7 January 2005

Note: There are **outstanding amendments** that have not yet been applied:
Government Notice 385 of 2005.

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Wines and Spirits (Tax Stamps) Regulations, 2002 (Government Notice 40 of 2003)
Contents

- 1. Citation 1
- 2. Application 1
- 3. Interpretations 1
- 4. Affixation of tax stamps 2
- 5. Time for affixation of tax stamps 2
- 6. Types of tax stamps 2
- 7. Procurement of tax stamps 3
- 8. Supply and distribution of stamps 3
- 9. Record keeping 3
- 10. Tax exemption 3
- 11. Authorization of tax exemption 3
- 12. Accounting for stamps 3
- 13. Submission of monthly reconciliation statement 4
- 14. Computation 4
- 15. Evidence of payment of duty 4
- 16. Audit 4
- 17. Power to inspect 4
- 18. Force majeure 4
- 19. Offences 4
- 20. Non affixation of tax stamps 4
- 21. Powers of the Minister 5

Tanzania

Wines and Spirits (Tax Stamps) Regulations, 2002 Government Notice 40 of 2003

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[Amended by Wines and Spirits (Tax Stamps) (Amendment) Regulations, 2004 (Government Notice 1 of 2005) on 7 January 2005]

[Made under section 191]

1. Citation

These Regulations may be cited as The Wines and Spirits (Tax Stamps) Regulations, 2002 and shall be deemed to have come into force on the first day of January 2003.

2. Application

The provisions of these Regulations shall apply throughout Tanzania Mainland as well as Zanzibar.

3. Interpretations

In these Regulations unless the context requires otherwise:—

“**Act**” means The East African Customs and Transfer Tax Management Act, 1970;

“**approved company**” means the company contracting with the Tanzania Revenue Authority to provide tax stamps;

“**authority**” means the Tanzania Revenue Authority established by the Tanzania Revenue Authority Act;

“**authorised Officer**” means any officer whose right or duty is to require the performance of, or to perform, the act referred to;

“**commissioner**” means the Commissioner General appointed under section 15 of the Tanzania Revenue Authority Act, and includes the Deputy Commissioner General or any person appointed as commissioner in respect of any tax;

“**Minister**” means the Minister responsible for finance;

“**tax stamps**” means any stamp approved by the Authority to be affixed to wines and spirits;

“**prescribed form**” means a form prescribed under these regulations;

“**registered dealer**” means a trader or distiller duly registered with the Commissioner in relation to non imported wines and spirits;

“**registered importer**” means a trader duly registered with the Commissioner in relation to the importation of wines and spirits.

4. Affixation of tax stamps

All imported wines and spirits, whether imported or locally distilled, shall be affixed with tax stamps.

- (a) affixation of the stamps shall be such that the stamp will be torn or rendered unusable when the container of the wine or spirits opened in the normal manner:

Provided that all wines and spirits for Duty Free Shops whether military or otherwise will be affixed with a red tax stamp with "DUTY FREE" markings.

5. Time for affixation of tax stamps

The supplier shall be required to affix the tax stamps before shipment.

6. Types of tax stamps

- (1) The design and specification of the stamps shall be as may be determined by the Authority and may be changed at any time depending on the supply of the stamps required;
- (2) Subject to sub-regulations (1) above, different types of tax stamps shall be determined according to the specific categories of wines or spirits in terms of the volume related there to that exists at any given time, and specified colours shall be used to distinguish the tax categories as follows:

	Wines	Spirits
(i)	5 Litres	4.5 Litres
(ii)	3 Litres	3.5 Litres
(iii)	2 Litres	1 Litres
(iv)	1.5 Litres	0.75 Litres
(v)	1 Litres	0.70 Litres
(vi)	0.75 Litres	0.375 Litres
(vii)	0.375 Litres	0.35 Litres
(viii)	0.2 Litres	0.20 Litres
(ix)	0.187 Litres	12 x 05 Litres
(x)	0.25 Litres	

[subsection (2) substituted by section 2 of [Government Notice 1 of 2005](#)]

7. Procurement of tax stamps

The procurement of the stamps shall be the responsibility of the Authority.

8. Supply and distribution of stamps

Subject to the provisions of regulation 7, the following procedure shall apply to the supply and distribution of the stamps—

- (a) for all wines and spirits imported into the country, the importer shall indent from, and pay for the tax stamps to the Authority. Each indent shall be of five thousand stamps and shall indicate the name and address of the foreign manufacturer as requested by the importer.
- (b) the Authority shall authorize the Approved Company to make direct supply of tax stamps to the foreign manufacturer as requested by the importer, "The Authority will also authorize the company to make direct supply to a Registered dealer.

9. Record keeping

The approved company shall notify the Authority of the quantities of tax stamps supplied to foreign wines and spirits manufacturers. Registered importers of wines and spirits shall maintain record on a monthly basis of tax stamps received; tax stamps affixed and stock balance on hand. The Authority shall also maintain record of tax stamps received from the Approved Company.

10. Tax exemption

The following wines and spirits shall be exempt from the requirement of tax stamps:—

- (a) locally manufactured wines;
- (b) imported wines and spirits in transit to a foreign destination; and
- (c) imported wines and spirits destined for Embassies and consulates.

11. Authorization of tax exemption

Subject to the provisions of Regulation 10, the exemptions shall only apply in cases where the Authorized Officer is satisfied that proper administrative procedures are in place to control the quantities being allocated for the purpose stated and that abuse of the provision will not take place. Wines and spirits that cannot be properly accounted for under these exemptions or for which authorization is not obtained shall be subjected to proper custom's duty.

12. Accounting for stamps

There shall be an accounting for tax stamps usage in the form of a monthly reconciliation statement by every registered importer. The monthly reconciliation statement shall show a summary of the usage of the total number of tax stamps issued during the month, plus stamps brought forward from the previous month under the following headings:

- (a) stamps in stock at the close of the previous month and carried forward for use during the month;
- (b) stamps applied to wines and spirits imported into Tanzania;
- (c) stamps spoiled or damaged during manufacture as certified by Authorized Officer;
- (d) stamps unaccounted for in the reconciliation statement and therefore deemed lost;
- (e) stamps in stock at the end of the months and carried for use in the following month.

13. Submission of monthly reconciliation statement

The reconciliation statement shall be submitted to the Authority along with the duty payment.

14. Computation

Payment of duty due for the stamps used shall be calculated based on the following:

- (i) stamps applied to imported wines and spirits;
- (ii) stamps unaccounted for in the monthly reconciliation statement and therefore deemed lost.

15. Evidence of payment of duty

The Authority shall require such evidence for the payment of duty, as it may deem necessary, before authorizing the issue of fresh stock of tax stamps.

16. Audit

The Authority may carry out random audit of the operation of stamp reconciliation procedure and calculation of duty payment.

17. Power to inspect

Any Authorized Officer may inspect any premises for the purpose of enforcing the requirements of tax stamps.

18. Force majeure

In the event of circumstances a rising which stop or limit the availability of tax stamps, the Authority shall have the power to suspend these regulations and impose temporary measures similar to those in force prior to the 151 day of January, 2003. It will be permissible in such circumstances to release wines and spirits into the local market without tax stamps subject to the strict enforcement to importation and the due payment of the appropriate duties and taxes.

19. Offences

Any importer of wines and spirits, a local dealer or any other person who:—

- (a) fails to maintain tax stamps registers, record or any other documents; or
- (b) fails to submit monthly tax stamps reconciliation statement within the prescribed period; or
- (c) fails to affix tax stamps in a secure manner; or
- (d) makes an overprint or defaces the tax stamps affixed; or
- (e) submit an incorrect or incomplete tax stamps reconciliation statements,

Commits an offence and is liable upon conviction, to a fine not exceeding one million shillings or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

20. Non affixation of tax stamps

- (1) where a registered importer, or any other person is found in possession of wines or spirits that have not been affixed with tax stamps, in accordance with regulation 4, the wines or spirits as the case may be, shall be deemed to be unaccustomed and shall be dealt with in accordance with the East African Customs and Transfer Tax Management Act.

- (2) For avoidance of doubt, in addition to penalties provided under the East African Customs and Transfer Tax Management Act:
- (a) Where any registered importer, or any other person violates the provisions of these Regulations then the wines or spirits concerned shall be liable to forfeiture and the registered importer shall be deregistered;
 - (b) The movable container in which such wines or spirits are contained shall also be liable for forfeiture.

[Cap 27.]

21. Powers of the Minister

The Minister may, by notice in the *Gazette*, amend, add to or vary these Regulations.