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THE NATIONAL PAYMENT SYSTEMS ACT,

(CAP. 437)

REGULATIONS

(Made under section 46A (2))

THE NATIONAL PAYMENT SYSTEMS (ELECTRONIC MONEY CASH WITHDRAW TRANSACTION LEVY) REGULATIONS, 2023

ARRANGEMENT OF REGULATIONS

SCHEDULE

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PART I
PRELIMINARY PROVISIONS

Citation and commencement

1. These Regulations may be cited as the National Payment Systems (Electronic Money Cash Withdraw Transaction Levy) Regulations, 2023 and shall come into operation on the 1st July, 2023.

Application

2. These Regulations shall apply to electronic money cash withdraw transactions through a payment system licensed under the Act.

Interpretation

3. In these Regulations, unless the context otherwise requires-

Cap. 437
"Act" means the National Payment Systems Act;

Cap. 399
"Authority" means the Tanzania Revenue Authority established under the Tanzania Revenue Authority Act;

"Bank" means the Bank of Tanzania;

"collector" means a bank, financial institution or electronic money issuer;

"Commissioner General" means the Commissioner General of the Authority;

"electronic money cash withdrawal transaction" means a transaction which enables a user to withdraw cash money electronically;

"levy" means a levy on electronic money cash withdraw transactions established under section 46A of the Act;

"Minister" means the Minister responsible for finance;

"user" means a person who withdraws cash money electronically or over the counter other than the Government, merchant or business;

"withdrawal" means withdrawal of cash from a user's mobile money account or bank account at a collector,

collector's agent or automated teller machine.

PART II
COLLECTION OF ELECTRONIC MONEY CASH WITHDRAW TRANSACTION LEVY

Source of levy

4.-(1) Pursuant to section 46A of the Act, the source of levy shall be electronic money cash withdraw transaction by a user and shall be at a rate prescribed in the Schedule to these Regulations.

(2) The levy shall not form part of the consideration for and part of the electronic money transaction covered under these Regulations.

Collector's obligations

5.-(1) A collector shall collect levy from a user at a rate prescribed in the Schedule and remit it to the Authority within seven days of the month following the month to which the levy relates.

(2) A collector who fails to remit the levy on or before the prescribed period shall be liable for interest for each month or part thereof during which the failure continues compounded at the statutory rate issued by the Bank.

Time and manner of submitting returns

6.-(1) A collector shall file with the Authority, within seven days of the month following the month to which the levy relates, a return for the prescribed period in the manner and form approved by the Authority.

(2) The prescribed period shall be the calendar month to which the levy relates unless the Authority, by notice in writing, determines another period.

(3) Notwithstanding subregulation (1), a collector may apply to the Authority for an extension of time to file a return where reasonable grounds exist to warrant an extension of time:

Provided that, an extension of time granted under this subregulation shall not exceed seven days.

(4) Notwithstanding the provisions of subregulation (3), the extension of time granted shall not preclude the obligation to remit levy.

(5) A collector who fails to file a return on or before the prescribed period commits an offence and shall, upon conviction, be liable to a fine of one million shillings for each month or part thereof during which the failure continues.

Deposit of moneys collected as levy

7.-(1) The Authority shall cause all monies collected as levy under these Regulations to be deposited into the Consolidated Fund.

(2) Notwithstanding the generality of subregulation (1), where levy has been collected in Mainland Tanzania and the levy

involves electronic money transaction made in Tanzania Zanzibar, the collector shall remit such levy to the Zanzibar Revenue Board within seven days following the month after which such levy was collected.

PART III
MONITORING OF ELECTRONIC MONEY CASH WITHDRAW TRANSACTIONS

Monitoring

8.-(1) For the purpose of monitoring transactions to which the levy relates, the Authority shall maintain a system for monitoring electronic money transactions.

(2) Notwithstanding the generality of subregulation (1), the Authority shall-

(a) verify the returns of the collector;
(b) conduct inspection at the collector's premises to ensure compliance with these Regulations;
(c) request any data or information from the collector pursuant to these Regulations; and
(d) take actions against non-compliance of these Regulations.

(3) The data or information requested under these Regulations shall be provided by the collector within fourteen days.

(4) A collector who fails to submit the requested data or information within the prescribed time without reasonable cause commits an offence and shall, on conviction, be liable to a fine of five hundred thousand shillings for each day during which the failure continues.

Disclosure of information

9.-(1) The Authority or any person employed by the Authority shall not disclose any information received or obtained during the exercise of its powers or performance of its duties under these Regulations.

(2) Subregulation (1) shall not apply where information is required-

(a) by any law enforcement agency, court of law or other lawfully constituted tribunal; or
(b) for purposes of national security.

(3) Notwithstanding the provisions of this regulation, any authorised person who executes or assists in the execution of a directive and obtains knowledge of any information may-

(a) disclose such information to another law enforcement officer to the extent that such disclosure is necessary for the proper performance of the official duties of the authorised person or the law enforcement officer receiving the disclosure; or
(b) use such information to the extent that it is necessary for the proper performance of official duties.

Appeals

10. Any person who is aggrieved by the decision of the Authority under these Regulations may, within thirty days, appeal to the Minister.

Power to vary or amend Schedule

11. The Minister may amend or vary the amounts corresponding to the rates prescribed in the Schedule to these Regulations:

Provided that, the amendment or variation shall not exceed the range of rates provided for in the Act.

Revocation GN. No. 478V of 2022

12. The National Payment Systems (Electronic Money Transactions Levy) Regulations, 2022 are hereby revoked.

SCHEDULE

(Made under regulation 4)

CHARGEABLE RATE FOR ELECTRONIC MONEY CASH WITHDRAW TRANSACTIONS LEVY

No.	Electronic Money Transactions amount in TZS	Rate in TZS
1.	100 to 2,999	10
2.	3,000 to 3,999	14
3.	4,000 to 4,999	27
4.	5,000 to 6,999	54
5.	7,000 to 9,999	56
6.	10,000 to 14,999	102
7.	15,000 to 19,999	195
8.	20,000 to 29,999	306
9.	30,000 to 39,999	351
10.	40,000 to 49,999	419
11.	50,000 to 99,999	573
12.	100,000 to 199,999	707
13.	200,000 to 299,999	821
14.	300,000 to 399,999	838
15.	400,000 to 499,999	982
16.	500,000 to 599,999	1245
17.	600,000 to 699,999	1532
18.	700,000 to 799,999	1700
19.	800,000 to 899,999	1750
20.	900,000 to 1,000,000	1776
21.	1,000,001 to 3,000,000	1875
22.	3,000,001 and beyond	2000

Dodoma,
30th June, 2023

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning