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THE NATIONAL PAYMENT SYSTEMS ACT,

(CAP. 437)

REGULATIONS

(Made under section 46A (2))

THE NATIONAL PAYMENT SYSTEMS (ELECTRONIC MOBILE MONEY TRANSFER AND WITHDRAWAL TRANSACTIONS LEVY) REGULATIONS, 2021

ARRANGEMENT OF REGULATIONS

GN NO. 496A (Conted)

PART III
MONITORING OF ELECTRONIC MOBILE MONEY TRANSFER AND WITHDRAWAL TRANSACTIONS

SCHEDULE

GN NO. 496A (Conted)

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PART I
PRELIMINARY PROVISIONS

Citation and commencement

1. These Regulations may be cited as the National Payment Systems (Electronic Mobile Money Transfer and Withdrawal Transactions Levy) Regulations, 2021 and shall come into operation on the 1st day of July, 2021.

Application

2. These Regulations shall apply to electronic mobile money transfer and withdrawal transactions through the payment system licensed under the Act, but shall not include merchant, business or government payment transactions.

Interpretation

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

Cap. 306
"Act" means the National Payment Systems Act;

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

Cap. 197
"Bank" means Bank of Tanzania established under the Bank of Tanzania Act;

Cap. 342
"bank" has the meaning ascribed to it under the Banking

and Financial Institutions Act;

"collector" means,

(a) a bank;

(b) a financial institution; or

(c) electronic money issuer;

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

"Minister" means Minister responsible for finance;

"user" means a person who transfers or withdraws money electronically through a mobile money payment system licensed under the Act; and

"levy" means a levy on mobile money transfer and withdrawal transactions established under section 46A of the Act.

PART II
COLLECTION OF ELECTRONIC MOBILE MONEY TRANSFER AND WITHDRAWAL TRANSACTIONS LEVY

Source of levy

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

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

Collector's obligations

5.-(1) A collector shall collect from every user electronic mobile money transfer and withdrawal levy 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

6.-(1) A collector shall file with the Authority manner of submitting returns

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 granted under this subregulation shall not exceed seven days.

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

(5) A collector who fails to file returns on or before the prescribed period shall be liable to a penalty of one million shillings for each month or part thereof during which the failure continues.

Deposit of moneys collected as levy

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

PART III
MONITORING OF ELECTRONIC MOBILE MONEY TRANSFER AND WITHDRAWAL TRANSACTIONS

Monitoring

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

(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

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(d) take actions against non-compliance of these Regulations.

(3) 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 shall be liable to a penalty 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 any information is required-

(a) by any law enforcement agency, a 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

11. The Minister may amend or vary the amounts

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amend Schedule

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.

Offences and penalty

12.-(1) Any person who contravenes the provisions of these Regulations commits an offence and shall be liable on conviction to a fine of not less than five million shillings or imprisonment for a term of not less than twelve months or to both.

(2) Notwithstanding subregulation (1), where a person commits an offence under these Regulations, the Commissioner General may, where such person admits in writing, compound such offence by collecting from that person a sum of money not exceeding the amount of the fine prescribed for the offence.

SCHEDULE

(Made under regulation 4)

CHARGEABLE RATE FOR THE ELECTRONIC MOBILE MONEY TRANSFER AND WITHDRAWAL TRANSACTIONS LEVY

S/N	Electronic Mobile Money transfer and withdrawal amount in TZS	Rate in TZS
1.	1 to 999	-
2.	1,000 to1,999	10
3.	2,000 to 2,999	16
4.	3,000 to 3,999	27
5.	4,000 to 4,999	56
6.	5,000 to 6,999	100
7.	7,000 to 9,999	125
8.	10,000 to 14,999	320
9.	15,000 to 19,999	610
10.	20,000 to 29,999	960

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11.	30,000 to 39,999	1,100
12.	40,000 to 49,999	1,500
13.	50,000 to 99,999	2,050
14.	100,000 to 199,999	2,530
15.	200,000 to 299,999	2,940
16.	300,000 to 399,999	3,500
17.	400,000 to 499,999	4,100
18.	500,000 to 599,999	5,200
19.	600,000 to 699,999	6,400
20.	700,000 to 799,999	7,100
21.	800,000 to 899,999	7,520
22.	900,000 to 1,000,000	8,900
23.	1,000,001 to 3,000,000	9,400
24.	3,000,001 and above	10,000

Dodoma
28th June, 2021

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning