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SUBSIDIARY LEGISLATION

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THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT,
(CAP. 218)

REGULATIONS

(Made under section 48A)

THE COPYRIGHT AND NEIGHBOURING RIGHTS (COPYRIGHT LEVY ON BLANK DEVICES)
REGULATIONS, 2023

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THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT,
(CAP. 218)

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(Made under section 48A)

THE COPYRIGHT AND NEIGHBOURING RIGHTS (COPYRIGHT LEVY
ON BLANK DEVICES) REGULATIONS, 2023

- Citation 1. These Regulations may be cited as the Copyright and Neighbouring Rights (Copyright Levy on Blank Devices) Regulations, 2023.
- Interpretation 2. In these Regulations, unless the context otherwise requires-
- Cap. 218 “Act” means the Copyright and Neighbouring Rights Act;
 “blank device” means blank material, apparatus or equipment used or capable of being used to copy or transfer protected work;
 “copyright levy” or “levy” means the levy imposed on blank devices pursuant to section 48A of the Act;
 “Minister” means Minister responsible for copyright;
 “Office” means the Copyright Office of Tanzania established under section 46 of the Act;
 “organisation” means collective management organisation.
- Copyright levy 3. Subject to section 48A of the Act, copyright levy shall be charged on the value of the following blank devices:
- (a) radio or tv sets enabling recording;
 - (b) analogue audio recorders;
 - (c) analogue video recorders;
 - (d) CD or DVD copier;
 - (e) digital jukebox;
 - (f) MP3 player.

Payment of levy

4. The levy payable under these Regulations shall-

- (a) in the case of devices manufactured, produced or assembled in Tanzania, be paid by a manufacturer of blank devices; and
- (b) in the case of imported blank devices, be paid by the importer at the point of entry into Tanzania.

Collection of
levy

5.-(1) The copyright levy shall be collected by the Tanzania Revenue Authority in accordance with the ordinary customs and revenue collection procedures.

(2) The levy collected under this regulation shall be deposited into a bank account maintained by the Office for that purpose.

(3) For purposes of implementation of subregulation (2), the Office shall, in writing, notify the Tanzania Revenue Authority of the bank account into which the levy collected shall be deposited.

Distribution of
levy

6.-(1) The Office shall pay appropriate remuneration due to an author or an organisation out of the levy collected under these Regulations in accordance with the following distribution:

- (a) ten percent to the Culture and Arts Trust Fund;
- (b) twenty percent to the Office for administration purposes;
- (c) ten percent as dividend to the Government; and
- (d) sixty percent shall be distributed equally among all collective management organisations.

(2) The organisations shall further distribute the remuneration for musical, audiovisual and literary works in accordance with the Distribution Rules approved by the Office.

Record keeping
and inspection

7. A person engaged in the manufacture, assembling or importation of any device for which copyright levy is payable shall-

- (a) keep such books and file periodic returns as may be required by the Office;
- (b) grant access to a copyright inspector at a reasonable

time to carry out inspection of the premises.

Confiscation
and sealing of
premises

8. The Office or Tanzania Revenue Authority may, where levy has not been paid by a manufacturer, assembler or importer as required under these Regulations, confiscate any consignment of devices for which levy is payable and may where it is considered necessary, seal any premises used for the purpose of manufacturing, assembling or storage of such materials pending the payment of the prescribed levy.

Offences and
penalties

9. Any person who contravenes these Regulations commits an offence and shall, on conviction, be liable to the penalty prescribed in the Act.

Dodoma
18th May, 2023

PINDI H. CHANA,
Minister for Culture, Arts and Sports