

GOVERNMENT NOTICE No. 772 published on 3/11/2023

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

REGULATIONS

(Made under section 48A)

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

Citation
GN No.
378 of 2023

1. These Regulations may be cited as the Copyright and Neighbouring Rights (Copyright Levy on Blank Devices) (Amendment) Regulations, 2023 and shall be read as one with the Copyright and Neighbouring Rights (Copyright Levy on Blank Devices) Regulations, 2023 hereinafter referred to as the “principal Regulations”.

Amendment
of regulation
1

2. The principal Regulations are amended in regulation 1 by deleting the words “on Blank Devices”.

Amendment
of regulation
2

3. The principal Regulations are amended in regulation 2, by-

(a) adding in the appropriate alphabetical order the following definition:

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

(b) deleting the definition of the term “blank

- device”; and
- (c) deleting the words “on blank devices” appearing in the definition of the term “copyright levy” or “levy”.
- Amendment of regulation 3 4. The principal Regulations are amended in regulation 3, by-
- (a) deleting the words “devices” appearing in the opening phrase;
- (b) deleting paragraph (d);
- (c) adding immediately after paragraph (c) the following:
- “(d) Compact Disc (CD) copier;
- (e) Digital Versatile Disc (DVD) copier;
- (f) Vinyl;
- (g) Mini Disc;
- (h) SD Memory;”; and
- (d) renaming paragraphs (e) and (f) as paragraphs (i) and (j), respectively.
- Addition of regulation 3A 5. The principal Regulations are amended by adding immediately after regulation 3 the following:
- “Determination of value for which levy is imposed Cap. 147 3A. The taxable value for which a copyright levy is imposed under section 48A of the Act shall be determined in accordance with section 141 of the Excise (Management and Tariff) Act.”.
- Deletion and substitution of regulation 4 6. The principal Regulations are amended by deleting regulation 4 and substituting for it with the following:
- “Payment of levy 4. The levy payable

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under these Regulations shall be charged on imported or locally produced goods by importers or manufacturers, as the case may be.”.

Amendment
of regulation
5

7. The principal Regulations are amended in regulation 5, by-

- (a) deleting subregulations (2) and (3); and
- (b) redesignating subregulation (1) as regulation 5.

Deletion of
regulation 8

8. The principal Regulations are amended by-

- (a) deleting regulation 8; and
- (b) renumbering regulation 9 as regulation 8.

Dodoma,
1st September, 2023

DAMAS DANIEL NDUMBARO,
Minister for Culture, Arts and Sports