

*Tanzania Revenue Authority (Assessment, Collection and Accounting for
Advertisement Fees for Billboards, Posters and Hoarding)*

GOVERNMENT NOTICE NO. 2 published on 3/1/2020

THE TANZANIA REVENUE AUTHORITY ACT,
(CAP. 399)

REGULATIONS

(Made under section 5A(3))

THE TANZANIA REVENUE AUTHORITY (ASSESSMENT, COLLECTION AND
ACCOUNTING FOR ADVERTISEMENT FEES FOR BILLBOARDS, POSTERS
AND HOARDING) REGULATIONS, 2020

PART I
PRELIMINARY PROVISIONS

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| Citation | 1. These Regulations may be cited as the Tanzania Revenue Authority (Assessment, Collection and Accounting for Advertisement Fees for Billboards, Posters and Hoarding) Regulations, 2020. |
| Application | 2. These Regulations shall apply to Mainland Tanzania in relation to billboards, posters, hoarding and any other advertisement sign. |
| Interpretation | 3. In these Regulations, unless the context requires otherwise: |
| Cap. 399 | “Act” means the Tanzania Revenue Authority Act;
“advertisement sign” means any advertising structure, motor vehicle, wagon, means of conveyancing or sign built or erected on any space designed specifically to display an advertisement, whether electronically or non-electronically, and includes advertisement signs or displays on point of sales, buildings, hoardings or any other structure but excluding signs or displays on wheel covers and worn garment;
“assessment” means an assessment of fees;
“Authority” means the Tanzania Revenue Authority |

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- established under the Act;
- Cap. 399 “billboard” means a freestanding structure used or intended to be used for the purpose of posting, displaying or exhibiting any commercial advertisement;
- “Commissioner General” shall have a meaning ascribed to it under the Act;
- “demand notice” means a demand for payment of fee;
- “due date” means the date on which the fee becomes due and payable;
- “fee” means a fee payable for advertisement under these Regulations;
- “fee-payer” a person required to pay advertisement fee for billboards, posters or hoarding to the Authority;
- “hoarding” means structure at the side of a road or on the side of a building, or any other place which is intended to be used or is being used for displaying commercial advertisement;
- “institution” means organization in which hoardings, advertisement displays or advertisement structures are displayed or erected and may includes Tanzania National Roads Agency, Tanzania Rural and Urban Roads Agency, port authorities, airports and any other such institutions;
- Caps. 287 and 288 “local government authority” has the same meaning ascribed to it under the Local Government (District Authorities) Act and the Local Government (Urban Authorities) Act;
- “Minister” means minister responsible for finance;
- “Order” means an Order to be issued by the Minister or a sector minister for the purpose of specifying advertisement fees under these Regulations.
- “point of sale” means a place of business which advertises products or services for the purpose of procuring or inducing impulse of buying on people or promoting sales of a business items or services;
- “poster” means a placard of business undertaking announcing or attracting public’s attention to any business activity or any placard advertising any product or service or announcing the sale of any goods, livestock or property;
- “Short term advertisement” means an advertisement for the

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period of not later than one month.

PART II
ADMINISTRATIVE PROVISIONS

Duties of local
government
authorities and
other institutions

4.-(1) A local government authority or institution may assist the Authority by providing information or discharging any other duty as may be requested by the Authority to ensure proper and maximum collection of fees in its area of jurisdiction.

(2) Without prejudice to the generality of sub regulation (1), a local government authority or an institution shall –

- (a) receive applications and issue permits for advertisements or erection of billboards or hoardings;
- (b) furnish the Authority with a list of permit holders;
- (c) keep and maintain a register containing information on advertising signs, owners of such advertising signs, places where such advertising signs are situated and measurement of each advertising sign within its area of jurisdiction; and
- (d) from time to time, share the information under paragraph (c) with the Authority.

Duties of
Commissioner
General

5.-(1) The Commissioner General in discharging the duties under these Regulations, shall-

- (a) issue an assessment of fee payable under these Regulations to a fee-payer;
- (b) prepare and dispatch demand notices to a fee-payer;
- (c) collect and account for the fee collected under the Act;
- (d) prepare and submit to the Minister, periodical reports on performance of fee collection in respect of each local government authority;
- (e) provide a list of the prescribed fees for billboards, posters, advertising signs and hoarding in a manner as he may determine;
- (f) keep and maintain a register of billboards, posters, advertising signs and hoarding; and

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- (g) carry out any other duty which the Authority considers necessary or relevant for effective and efficient administration of these Regulations.
- (2) The Commissioner General may delegate any of the duties under sub regulation (1) to a designated officer of the Authority pursuant to the provisions of the Act.
- (3) An officer delegated with duties under this regulation shall, for that purpose-
- (a) undertake physical verification of information relating to billboards, posters, advertising signs and hoardings for purposes of collecting relevant information and verifying such properties;
 - (b) ensure that assessment notice are issued and properly served to a fee payer;
 - (c) deliver demand notice to a fee-payer for recovery of fees;
 - (d) ensure that fees are paid when they are due;
 - (e) determine fee objections in accordance with the Tax Administration Act;
 - (f) gather relevant operational information for fee debt collections; and
 - (g) perform any other duties necessary in the collection of fees.
- Cap.438
- Duty of fee payer
- 6.-(1) A fee payer shall have the duty to-
- (a) give correct and proper information to the Authority on the display of advertisements or removal of advertisement billboards, posters, advertising signs or hoarding;
 - (b) pay relevant fee to the Authority on or before the due date;
 - (c) notify the Authority on any changes in the advertisement displayed in the billboard, poster, hoarding or any other advertising sign, including changes of clients in respect of each billboard, poster, hoarding or advertising sign;
 - (d) notify the Authority on the expiry of contract between the fee-payer and his client in respect of each billboard, poster, hoarding or advertising sign;
 - (e) submit to the Authority such other information as

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- the Authority may require including copies of contracts between the fee-payer and his client; or
- (f) perform any other duty as the Commissioner General may require.
- (2) Without prejudice to sub regulation (1), a fee-payer shall-
- (a) conduct advertising operations or activities with utmost integrity;
- (b) desist from engaging in any arrangement activity that undermines or is in any manner prejudicial to the Government revenue systems;
- (3) A person who contravenes the provisions of this regulation commits an offence and shall, upon conviction, be liable to a fine of twice the amount of fee evaded or imprisonment for a term not exceeding three years or both.

Cap. 438

PART III
ASSESSMENT AND PAYMENT OF FEES

Assessment of
fees

7. The Commissioner General may, for the purposes of assessing and specifying fees payable under these Regulations and by Order published in the *Gazette*, consider the positioning, orientation, coloring, size, height, shape, sides, spacing, location, texture, maintenance, ground, clearance where applicable, tenure, animation, illumination, reflectivity or fixing of a billboard, poster, hoarding or advertisement sign.

Register

8. The Commissioner General shall, keep and maintain a register of billboards, posters, hoarding and advertisement signs, which shall contain the following information-

- (a) Taxpayer Identification Number (TIN) of a fee-payer;
- (b) full names, physical address, principal place of business and contacts of a fee-payer;
- (c) number of billboards, posters, hoarding and advertising signs for a fee-payer;
- (d) specifications, including measurements of each billboard, poster, hoarding or advertising sign possessed by a fee-payer;

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- (e) reference number of each billboard, poster, hoarding or advertising sign;
- (f) tax block and sub-block number, sub-ward (road name) and street in which the billboard, poster, hoarding or advertising sign is situated;
- (g) year and date of assessment;
- (h) fee payable for each billboard, poster, hoarding or advertisement sign; and
- (i) any other relevant information which shall ensure effective and efficient administration of collection of fees under these Regulations.

Due date and
payment of
fees

9.-(1) The Commissioner General shall issue assessment notice with respect to each billboard, poster or hoarding owned by a fee payer requiring him to effect fee payment.

(2) A fee-payer shall, within thirty days of the date of receipt of the assessment notice, be required to pay fee for each billboard, poster or hoarding in such year.

(3) Payment for a short term use of billboard or poster or advertisement sign shall be effected prior to the commencement of such use.

(4) Without prejudice to subregulation (1), a fee-payer may, upon application to the Commissioner General, pay fees at the prescribed time by installments, which shall not exceed four installments.

(5) A fee-payer who approved by the Commissioner General to pay fee by installments shall enter into an agreement with the Commissioner General on the modality of payment of such fees.

(6) Where the Commissioner General is satisfied that due to absence from the United Republic of Tanzania or any other reasonable cause, the fee-payer has failed to pay the fee within the prescribed time, he may, upon application by that person and subject to his best judgment, permit the fee-payer to pay such fees in not more than four installments.

(7) Where the Commissioner General has refused the application under this regulation, he shall, within fourteen days from the date of refusal, inform the applicant of his decision and the reasons thereof.

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Demand
notice

10.-(1) The Commissioner General shall, within thirty days after the due date, issue a demand notice to a fee payer in a form as prescribed in the Schedule.

(2) The demand notice shall require the fee-payer to pay fees within fourteen days from the date of receipt of the demand notice.

(3) Where a fee-payer fails to pay the amount due within fourteen days from the date of receipt of the demand notice the fees shall be treated as debt to the Government and the provisions regarding recovery measures under the Tax Administration Act shall apply.

Cap. 438

Service of
assessment
notice and
demand notice

11. (1) The Commissioner General shall serve assessment notice in a form set out in the Schedule to a fee-payer electronically or manually.

(2) The Commissioner General shall, within a period of thirty days from the beginning of each financial year or any time he sees fit or discovers existence of an advertisement sign, ensure that the respective fee-payer thereof is served with an assessment notice of fee payable for the issuing year.

(3) A fee payer who has not been served with an assessment notice, as required under this Regulation, shall declare to the Commissioner General in writing the details of his chargeable billboards, posters or hoarding and request the Commissioner General to issue him an assessment notice.

(4) A fee payer who contravenes the provisions of subregulation (3) commits offence and shall be liable to a fine of twice the amount of the fee due.

Mode of
payment and
remittance

12.-(1) The payment of fee shall be made to the Commissioner General through a designated bank account or an approved electronic payment mode as the Commissioner General may direct.

(2) All collected proceeds under subregulation (1) shall be transferred and deposited in the Consolidated Fund.

PART IV

DISPUTE RESOLUTION AND ACCOUNTING

(a) Dispute Resolution

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Dispute resolution 13.-(1) Any fee-payer who is aggrieved by any decision or demand issued by the Commissioner General may lodge an objection to the Commissioner General in the manner provided for under the Tax Administration Act.

Cap. 438

(2) A person who is aggrieved with the decision of the Commissioner General on objection may appeal to the Tax Revenue Appeals Board in the manner provided for under the Tax Revenue Appeals Act.

Cap. 408

(b) Accounting

Fee revenue accounting 14.-(1) The Commissioner General shall account for all fee revenue collected to the Minister annually.

PART V
GENERAL REGULATIONS

Refunds
Cap. 438 15.-(1) A fee-payer may apply to the Commissioner General for refunds in the manner prescribed in the Tax Administration Act.

Cap. 438 (2) Without prejudice to the provisions of the Tax Administration Act, such application shall-

- (a) be made in writing and in the form as shall be determined by the Commissioner General;
- (b) indicate the correct calculation of the amount of money involved; and
- (c) be accompanied with all necessary evidence relating to the amount to be refunded.

(3) In determining an application for refund under this regulations, the Commissioner General shall have power to grant or refuse an application under subregulation (2), and in case of refusal he shall assign reasons thereof, provided that reasons for refusal shall be made within forty five days from the date of decision.

Write off 16.-(1) For purposes of these Regulations, a fee debt in arrears that has remained unpaid for a period of more than six years shall not be considered as unrecoverable unless-

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- (a) all necessary steps of recovering the debt were taken and evidence of failure to recover the debt through the steps taken have been properly registered;
- (b) a fee-payer has been declared bankrupt;
- (c) a fee payer is nowhere to be found; or
- (d) the debt has been determined by the Commissioner General to be a bad debt.
- (2) The Commissioner General shall, for purposes of ensuring proper management of fee debt arrears -
- (a) categorize fee debts in arrears in terms of their age-wise to ensure proper monitoring of arrears; and
- (b) after the end of each financial year, keep a record of all arrears which are considered to be unrecoverable in terms of sub regulation (1) and submit to the Minister recommendations for such arrears to be written off.
- (3) Upon receipt of the recommendation under sub regulation (2), the Minister may write off the fee debt in arrears in accordance with the Public Finance Act or issue further directives to the Commissioner General as the Minister considers necessary.
- Cap. 348 (4) A fee debt arrear shall remain as receivable to the Authority until written off by the Minister in the manner prescribed under sub regulation (3).
- Revocation 17. All by laws issued by local government authorities under the Local Government Finances Act with respect to collection of fees for billboards, posters, hoarding and advertising signs are hereby revoked.
- Cap. 280
- Transitional provisions 18. The local government authorities or institution shall, within twelve months of coming into force of these Regulations, submit to the Authority all the information regarding liability of all fee payers or any other information as the Commissioner General may require.

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SCHEDULE

- a) Demand Notice Form
(Pursuant to Regulation 10(1))

TANZANIA REVENUE AUTHORITY

ADVERTISEMENT FEE DEMAND NOTICE

Note: This Demand Notice is issued under the provisions pursuant to Regulation 10(1) of the Tanzania Revenue Authority (Assessment, Collection and Accounting for Advertisement Fees for Billboards, Posters and Hoarding) Regulations, 2019. Payment of the amount owing should be made within Fourteen (14) days, failure of which recovery proceedings will be instituted upon you without further notice. If you disagree with the below tax liabilities you are advised to contact the undersigned officer immediately for reconciliation.

1) Name of Owner		2) Tax Identification Number				3) Year of Income			
		- - - - -				2 0			
4) Postal Address		5) VFR							
		[] [] [] [] [] [] [] [] [] []							
a) P.O. Box				b) Postal Town					

Date of issue		Tel:	
Issuing Office:		Fax:	
P.O. Box:		E-mail Address	
City/Municipal/Town			

RE: OUTSTANDING TAX LIABILITY OF TZS

Examination of your tax account shows that as on a balance of **TZS.....** was owing to the Tanzania Revenue Authority. This balance is inclusive of penalty and/or interest/fine for failure to submit the return and/or make payment within the time prescribed by the law as follows:

Tax Type	Period /Year	Amount of Tax TZS	Penalty /Fines TZS	Interest TZS	Sub-Total TZS	Amount Paid TZS	Balance outstanding TZS
Total							

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** The Tanzania Revenue Authority acting under the Local Government Finance Act, Cap 290 and these Regulations*.*

Name:

Designation:.....

Signature:.....

Date:

ITX871.01.E Advertisement Fee Demand Notice

b) Hati ya Makadirio (Assessment Notice)

TANZANIA REVENUE AUTHORITY

**HATI YA MAKADIRIO
ASSESSMENT NOTICE
(kwa mujibu wa Kanuni ya 11(1))
(pursuant to Regulation 11(1))**

**HATI YA MAKADIRIO YA ADA YA MABANGO YA BIAHARA KWA MWAKA WA
FEDHA.....**

Mamlaka ya Mapato Tanzania ikizingatia Sheria ya Fedha za Serikali za Mitaa, Sura ya 290, pamoja na Kanuni za Mamlaka ya Mapato Tanzania za Ukusanyaji wa ada za mabango za mwaka 2019, **INAKUARIFU** kwamba bango lako/mabango yako ya biashara yaliyopo katika eneo limefanyiwa/yamefanyiwa tathmini na linadaiwa/ yanadaiwa ada ya mabango kwa mwaka wa Fedha ambayo ni kiasi cha Shs bila riba. Kiasi hiki kinapaswa kulipwa kabla ya tarehe **31 Desemba**,

TAHADHARI, Endapo utashindwa kulipa **MALIPO** haya kama unavyotakiwa kwa mujibu wa Sheria, Mamlaka ya Mapato Tanzania itachukua hatua za kisheria za kukusanya ada hiyo na utawajibika kulipia gharama zote za ziada ikiwemo riba na adhabu kwa mujibu wa sheria.

Jinsi ya kulipa

Malipo ya ada hii yalipwe kutumia Namba ya Malipo

kupitia: Benki (jina)....., Account namba; au

Mtandao wa simu (jina)....., Simu Account na

Ada halisi (malipo ya mwaka huu):.....,

Limbikizo la ada za nyuma:.....

Jumla inayotakiwa kulipwa shs.....

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ADVERTISEMENT FEE ASSESSMENT NOTICE FOR THE FINANCIAL YEAR

.....

The Tanzania Revenue Authority acting under the Local Government Finance Act, Cap.290 together with the Tanzania Revenue Authority (Assessment, Collection and Accounting for Advertisement Fees for Billboards, Posters and Hoarding) Regulations, 2019, **HEREBY** notifies you that your billboard(s)/ poster(s)/ hoarding located at have/has been assessed and are/is subject to payment of advertisement fees for the financial year amounting to TShs.....which is the Principal Amount. This amount should be paid before 31st December.....

TAKE NOTICE that in the event you fail to effect the payment as required above, TRA shall automatically institute tax recovery measures against you at your own risks as to costs, interests, penalties and other charges for delays as required by law.

Method of Payment

The payment of advertisement fees in respect of this assessment notice must be made using Control Number:

At the approved Bank:

Bank(name)....., Account no.

Mobile Money (name)....., Tel. Account no.

Principal Amount for this financial year: shs

Outstanding Amount from the previous year :.....

Total Amount Payable Tshs.....

.....
Regional Manager

ITX870.01.E Advertisement Fee Assessment Notice

Dodoma,
27th December, 2019

PHILIP I. MPANGO,
Minister for Finance and Planning