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THE EXCISE (MANAGEMENT AND TARIFF) ACT,
(CAP. 147)

REGULATIONS

(Made under section 122)

THE ELECTRONIC TAX STAMPS (AMENDMENTS) REGULATIONS, 2024

Citation and commencement

GN. No. 16 of 2018

1. These Regulations may be cited as the Electronic Tax Stamps (Amendments) Regulations, 2024 and shall be read as one with the Electronic Tax Stamps Regulations, 2018 hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of July, 2024."

Amendment of regulation 18

2. The principal Regulations are amended in regulation 18 by adding immediately after subregulation (2) the following:

> "(3) The Commissioner shall not issue a license to a manufacturer, producer, or importer for the purposes of the Act and these Regulations, unless such person has complied with the requirements of subregulation (1).".

Amendment of regulation 36

3. The principal Regulations are amended in regulation 36(1), by-

(a) adding the words "manufactures, produces or" immediately before the word "imports" appearing in paragraph (a);

(b) adding immediately after paragraph (i) the following:

> "(j) fails to activate a stamp affixed on excisable goods;";

(c) deleting the phrase "is guilty of an offence" appearing at the end of paragraph (k);

(d) adding immediately after paragraph (k) the

following closing phrase:
"commits an offence."; and

(e) renaming paragraphs (j) and (k) as paragraphs (k) and (l) respectively.

Dodoma,
29th June 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance