

GOVERNMENT NOTICE NO 497A published on 29/6/2020

THE EXCISE (MANAGEMENT AND TARIFF) ACT

(CAP. 147)

REGULATIONS

(Made under sections 8,9,10,16 and 122)

THE EXCISE (MANAGEMENT AND TARIFF) (LICENCING AND
ADMINISTRATION OF MANUFACTURERS OF EXCISABLE GOODS AND
DENATURED SPIRITS) REGULATIONS, 2020

Citation	1.-(1) These Regulations may be cited as the Excise (Management and Tariff) (Licensing and Administration of Excisable Goods and Denatured Spirits) Regulations, 2020. (2) These Regulations shall come into operation on the 1st day of July, 2020.
Interpretation	2. In these Regulations, unless the context otherwise requires:
Cap 147	“Act” means the Excise (Management and Tariff) Act;
Cap 399	“Authority” means the Tanzania Revenue Authority established under the Tanzania Revenue Authority Act; “Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;
Application for license	3.-(1) Subject to sections 10 and 16 of the Act, a person who wants to manufacture excisable goods or denature spirits for sale shall submit to the Authority an application in form ITX258.01. E as prescribed in the Schedule to these Regulations. (2) An applicant under sub regulation (1) shall comply with the requirements for application as provided in the Act and these Regulations.
License fee	4. Any application for license under regulation 3 shall be accompanied by proof of payment of a license fee of five hundred thousand shillings.
Grant of license	5. Where the Commissioner is satisfied that, the applicant meets all the conditions stipulated under the Act including payment of licence fees, he shall issue to the applicant a license to manufacture excisable goods or, as the case may be, a license to denatured spirits in form ITX 421.01.E as prescribed in the Schedule to these Regulations.

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SCHEDULE
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Form- ITX258.01. E – Application for a license to manufacture excisable goods/denatured spirit



APPLICATION FOR A LICENSE TO MANUFACTURE EXCISABLE GOODS/DENATURED SPIRIT

(Issued under Regulation 3 of the Excise (Management and Tariff) (Licensing and Administration of Manufacturers of Excisable Goods and Denatured Spirits) Regulations, 2020.)

Pursuant to the provisions of Section 8 and 16 of The Excise (Management and Tariff) Act, Cap. 147 and Regulation 3 of the Excise (Management and Tariff) (Licensing and Administration of Manufacturers of Excisable Goods and Denatured Spirits) Regulations, 2020,

I/We..... hereby apply for the license to manufacture excisable goods and denatured spirits and provide the details contained herein below:

1.0 TAX PAYER'S INFORMATION

A: Business Category (Tick where appropriate)

Sole proprietor ☐ Company ☐ Partnership ☐ Other ☐

If other describe.....

B: Name of Taxpayer

C: Business Name (If any)

D: TIN

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E: VRN

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F: Particulars of Directors/Partners

SN	Name	TIN							
1									
2									
3									
4									
5									
6									

G: Bank Details

Taxpayer Bankers			
SN	Name of Account	Account Number	Bank Name & Branch
1			
2			
3			
4			
5			
Bank Details of Directors/Partners			
SN	Name of Directors/Partners	Account Number	Bank Name & Branch
1			
2			
3			
4			
5			
6			

H: Premises/Factory to be licensed

Building Name: Plot
 Number:..... Block
 Number:.....
 Street/Village:.....
 Ward:.....
 District:.....
 Region:.....

I: Location of the office (If different):

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2.0 PRODUCT DESCRIPTION

J: Class of Goods

Product Name	HS Code (Per the Act)

K: Raw Materials

Describe key raw materials used in manufacturing

Product Name	Raw Materials Used

L: Suppliers of Raw Materials

Describe suppliers of key raw materials used in manufacturing

Name of Supplier	TIN	Address & Contact Details	Type of Raw Materials Supplied

M: Projected Annual Production

Product Name	Production volume/Quantity

N: Packaging (Specify packaging volumes)

Product Name	Packaging volumes/Quantities

3.0 DECLARATION

I/we declare that the particulars given in this application are correct and I/we shall bear full responsibility for the information provided.

Applicant Name:

Applicant Position:

Applicant Signature:

Date:

Checklist of Requirements for Applicants of Licenses to Manufacture Excisable

Goods/Denatured Spirit

1. Duly filled in application form
2. Certified true copy of valid TIN certificates ☐
 - ✓ Business/Firm
 - ✓ Directors/Partners
3. Certified true copy of valid VRN certificate ☐
4. Certified true copy of Valid Business License ☐
5. Certified true copy of valid lease agreement or deed or any other document evidencing possession or right to possess the premises or real property for the proposed location of the factory ☐
☐
6. A detailed description and sketch/map showing location of the factory ☐
7. Letter from the local government evidencing location of the factory in a stated location ☐
8. Detailed Manufacturing Flow Chart ☐
9. Approved Production Formula (Input-Output ratio) ☐
10. Certified true copy of valid Certificate from
 - i. TBS clearance/Certificate ☐
 - ii. TFDA clearance/Certificate ☐
 - iii. Other relevant clearance/Certificate (Specify) ☐
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11. Availability of suitable office accommodation and equipment in a factory for use by TRA Officers ☐
12. Inspection Report of premises prepared by TRA ☐

Note: The Commissioner General may prescribe other requirements as he may deem fit for the purpose of granting excise license

Form- ITX421.01.E – License to manufacture excisable goods/denatured spirit



LICENCE TO MANUFACTURE EXCISABLE GOODS / DENATURED SPIRITS
(Issued under Regulation 5 of the Excise (Management and Tariff) (Licensing and Administration of Manufacturers of Excisable Goods and Denatured Spirits) Regulations, 2020.)

Tax License Number
Issuing Office
Telephone
Date of Issue
Expiry date
Taxpayer Name.....
Trading Name
Taxpayer Identification
Company Registration Number.....
Location of Business premises.....
This is to certify that the above registered Taxpayer has been licensed to manufacture Excisable goods /Denatured spirits.....
Given under the Seal of the Department on this.....
This license will be valid up to 31st December.....
This certificate should be tendered in its original form and it is valid only if it is embossed with the Official Seal

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Commissioner General

Dodoma,
12th June, 2020

PHILIP I. MPANGO
Minister of Finance and Planning