GOVERNMENT NOTICE No. 352N published on 30/8/2025

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

REGULATIONS

(Made under section 124)

THE EXCISE (MANAGEMENT AND TARIFF) (OFFSET OF DUTY) (AMENDMENT) REGULATIONS, 2025

Citation and commencement

GN. No. 539L of 2024

1. These Regulations may be cited as the Excise (Management and Tariff) (Offset of Duty) (Amendment) Regulations, 2025 and shall be read as one with the Excise (Management and Tariff) (Offset of Duty) Regulations, 2024, hereinafter referred to as the "principal Regulations" and shall come into operation on the 1st day of July, 2025.

Amendment of regulation 4

2. The principal Regulations are amended in regulation 4-

in subregulation (3), by deleting paragraph (a) and substituting for it the following:

the manufacturer shall offset the net amount from the balance of duty paid on imported or locally purchased ethyl alcohol and-

where the result amount is negative, the amount shall be carried forward as a balance in subsequent tax period and the manufacturer shall not be required to pay additional duty;

where the result is positive, the manufacturer shall be required to pay the duty payable;"; and

by deleting the word "six" appearing in subregulation (4) and substituting for it the word "twelve".

Amendment of regulation 6

3. The principal Regulations are amended in regulation 6 by deleting the word "six" and substituting for it the word "twelve".

Deletion and substitution of Schedule

4. The principal Regulations are amended by deleting the Schedule and substituting for it the following:

SCHEDULE

(Made under regulation 4(1))

EXCISE DUTY RETURN FORM

FOR THE MONTH OF ……

To:

TIN: ☐☐☐■☐☐☐■☐☐☐
☐☐■☐☐☐☐☐☐■☐

Date of issue:./……./20……... Issuing office……..

P.O. Box: ……
City/Town…….....

Tel: ……Fax: …..…….. E-mail Address: …….……..

Note: This return is to be filled by specified manufacturers of products classified under Heading 2204 and 2208.

A: Particulars Quantity

Stock on hand at the beginning of month	
Total receipt into stock room as per details in stock book (attach details)	
Total stock available for deliveries	
LESS: Stock on hand at the end of the month	
Total deliveries during the month	
LESS: Remission/Rebates on exports and/or ships store (entries and/or receipts attached)	

LESS: Remissions/rebates on deficiencies allowed by the Commissioner
(Reference No: …… attached)

Total Quantities Liable for Excise Duty
Excise duty rate applicable ……..

(If multiple rates in application attach details)

Total Gross Excise duty payable TZS

LESS: Excise duty paid on purchase/importation of Ethyl alcohol
(H.S. CODE 2207.10.00) TZS
Total Net Excise duty payable TZS

Less: Remained balance of duty paid on imported or locally
purchased ethyl alcohol TZS

Duty Payable or to be carried forward TZS

B: DECLARATION

I hereby declare that the information given on this form and any accompanying documents are correct, complete and contain a full and true statement of dutiable value to the best of my knowledge and belief.

First Name Middle Name Surname

Position……

Signature…… Date……

Dodoma,
29th June, 2025

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance