



TANZANIA REVENUE AUTHORITY

ISO 9001: 2015 Certified

PUBLIC NOTICE

EFFECTIVE DATE FOR USE OF ELECTRONIC TAX STAMPS SYSTEM ON NON-ALCOHOLIC BEVERAGES (CARBONATED/SOFT DRINKS)

It is canonical to the general public that the judicious application of Electronic Tax Stamps System (hereinafter referred to as "ETS") for cigarettes, wines, spirits, beer, and all kinds of alcoholic beverages started on **15th January 2019**. Indeed, this was **Phase I** of ETS implementation. The same has, thus far, been (and continues to be) implemented successfully. Our profound thanks to all taxpayers for supporting and cooperating with Tanzania Revenue Authority (TRA) in the **Phase I** of ETS implementation.

Following the aforesaid, therefore, the general public is hereby informed that on **1st August 2019** shall be the effective date for implementation of Phase II of using ETS. Indeed, **Phase II** of the same shall apply to products such as "sweetened or flavored waters and other non-alcoholic beverages, with the exclusion of fruit vegetable juice of tariff heading 20.09". The aforesaid effective date is announced, well in advance, in accordance with the provisions of **Regulation 29 of The Electronic Tax Stamps Regulations, 2018** and that the specified products shall include all locally produced or imported as mentioned above.

Admittedly, the abovementioned products in **Phase II** were not affixed with tax stamps prior to an introduction of ETS. Henceforth, all products currently present in the market and in the warehouses of either the manufacturers or importers will continue to be traded for up to **31st January 2020**. It follows, therefore that, after the fixed end date (that is, on **31st January 2020**), all relevant goods shall be affixed with ETS. The public is, further, categorically notified to take note and understand that the new manufactured or imported products **must** be affixed with ETS as from **1st August 2019** as clarified above.

Likewise, TRA wishes to inform the general public that every manufacturer and importer of the specified goods shall be required to declare all quantities of products with no ETS in their possession (unsold) in the prescribed form (which is downloadable at www.tra.go.tz) and each TRA Regional Office **before** the effective date. Finally, all the manufacturers, producers, and importers of the specified products are reminded to **submit full details of their brands, forecasts of quantities** of ETS they intend to use before the effective date and make registration in the Electronic Tax Stamp Management System (ETSMS) to enable ordering of the new tax stamps through a secure web portal (<https://taxstamp.tra.go.tz/>) available in the TRA website.

The effective date for the other items not mentioned in Phase II shall be announced later. Such products include fruit or vegetable juices, waters, and films/music products (CDs/DVDs/Tapes). For more information and inquiries you may visit the nearest TRA Office, Website (www.tra.go.tz), or use TRA Call Centre through **Toll Free Number 0800 750 075 or 0800 780 078** or email: services@tra.go.tz

"Together We Build Our Nation"

Dr. Edwin P. Mhede, Ph.D.
COMMISSIONER GENERAL
24th July 2019