

## GOVERNMENT NOTICE No. 367 published on 29/9/2000

THE VALUE ADDED ACT, 1997  
(ACT NO 24 OF 1997)

## REGULATIONS

Made under sections 30(2)(d)

## THE VALUE ADDED TAX (CORRECTION OF ERRORS) REGULATIONS, 2000

Citation	1.	These Regulations may be cited as the Value Added Tax (Correction of Errors) Regulations, 2000
Interpretation	2.	In these Regulations, unless the context requires otherwise "Act" means the Value Added Tax Act, 1997; "error" means an inadvertent over declaration or under declaration of the tax due; "proper Officer" means an officer acting on the authority of the Commissioner for Value Added Tax.
Discovery of errors and means of accounting	3.	When a person registered for value added tax discovers, or is notified, errors made on previous VAT return he shall account for such errors on the next return in the following manner-  (a) errors not exceeding one million shillings shall be corrected by an entry in the VAT account for the period in which they are discovered or notified and adjusted on the return for that period;  (b) Errors exceeding one millions shillings shall be corrected as described at paragraph (a) and in addition that person shall write to the Regional Revenue Officer when the return is submitted
Voluntary disclosure	4.(1)  2)	Errors voluntarily disclosed shall not be liable to any penalty or interest provided that there is no evidence of intention to delay accounting for any payment of the tax.  (2) Errors disclosed after the contact by the proper officer for the purpose of checking the records and accounts of the business shall not be deemed to be voluntary and shall be liable to interest.
Failure to make corrections	5.	Failure by a registered person to correct errors, which have been discovered or notified, on the next available return will be treated as fraudulent evasion under section 47 of the Act.

Dar es Salaam  
21<sup>st</sup> August, 2000DANIEL N. YONA  
Minister for Finance