THE COMMODITY IMPORT SUPPORT REGULATION ACT, 1992

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THE UNITED REPUBLIC OF TANZANIA

NO. 15 OF 1992

I ASSENT,

.....

President

21/9/92

An Act to provide for the procedure, terms and conditions for the allocation of commodity import support to beneficiaries and for related and connected purposes

[.....]

Short title and commencement

1. This Act may be cited as the Commodity Import Support Regulation Act, 1992 and shall be deemed to have come into operation on 1st July, 1992.

Interpretation

2. In this Act, unless the context otherwise requires—

"beneficiary" means any person or institution within the United Republic who or which has been allocated a commodity import support facility;

"cash cover" means the sum of money in Tanzanian shillings which is equivalent to the value of the commodity import support facility allocated to a beneficiary;

"commodity import support facility" means any funds in foreign currency or any imports donated to the Government of the United Republic by a foreign donor which are intended to be allocated to a beneficiary other than by way of the open general licence facility on payment or on the undertaking to pay cash cover.

"the Principal Secretary" means the Principal Secretary to the Treasury.

Identification of prospective beneficiaries

3. The Government of the United Republic in collaboration with any foreign donor shall determine the priority category of possible beneficiaries in such manner as may appear appropriate.

Notification to potential beneficiaries

4. Where the prospective beneficiary has been determined in accordance with section 3, the Principal Secretary to the Treasury shall issue a letter of notification informing the prospective beneficiary of the proposal to allocate a commodity import support facility and requiring the prospective beneficiary to submit a formal application within such time as may be specified.

Beneficiary to submit application

5.—(1) The prospective beneficiary shall within the time specified under section 4 submit to the Principal Secretary a formal application for allocation of commodity import support facility.

(2) Every application shall specify—

(a) the name and address of the beneficiary;

(b) the amount of foreign currency or in the case of imports, the quantity and value of the imports being applied for;

(c) the type of goods intended to be imported;

(d) the purpose for which the imports are required;

(e) the name and address of the beneficiary's bankers.

Application to be accompanied by a declaration

6. Every application shall be accompanied by—

(a) a declaration of the beneficiary that,

(i) cash cover would be paid in full; or

(ii) cash cover would be paid by instalments;

(b) a confirmation from the beneficiary's bankers that the beneficiary has the financial resources to pay the cash cover or the instalments as declared by the beneficiary.

Principal Secretary to issue letter of allocation

7. The Principal Secretary shall issue a letter of allocation to a beneficiary who—

(a) has submitted an application which complies with the provisions of sections 5 and 6;

(b) has paid to the Treasury—

(i) cash cover; or

(ii) in the case of payment by instalments, has paid not less than twenty percentum of the cash cover and has undertaken in writing to repay the balance and interest within such time as the Principal Secretary may specify.

Payment by instalments

8. Payment by instalments shall be subject to the conditions that—

(a) all the instalments shall be paid within the time specified by the Principal Secretary;

(b) interest shall be charged on the sum payable by instalments at the prevailing rate charged by the Bank of Tanzania on advances to the Government of the United Republic.

Unpaid instalments and interest to be recovered as debt

9.—(1) Any unpaid instalments or interest due on any cash cover relating to any commodity import support facility whether granted to a beneficiary before or after the enactment of this Act, shall constitute a debt to the Government of the United Republic and may be recovered as a civil debt at the instance of the Commissioner of Income Tax or any authorized public officer on behalf of the Commissioner of Income Tax in the manner provided in subsection (2).

(2) Where any cash cover, instalment or interest payable under this Act is due from any person and that person fails to pay the amount due and no proceedings are pending in any court in relation to that person's liability to pay the amount due or, if there has been any proceedings, such proceedings have been disposed of and the amount is payable in accordance with the decision of the court, the Commissioner of Income Tax may lodge in a court of the resident magistrate having jurisdiction over the area in which the person from whom the amount is due ordinarily resides or carries on business or works for gain, a certificate signed by him and stating—

(i) the name and address of the person from whom the cash cover, instalment or interest is due; and

(ii) the amount of the cash cover, instalment or interest; and

(iii) the fact that the amount of cash cover, instalment, interest or other payment is due,

and upon such certificate being lodged in that court, the certificate shall be deemed to be a decree passed by the court against the person named in the certificate for payment by him to the Government of the amount stated in the certificate and every such decree may be executed in the same manner as a decree passed by a court of a resident magistrate in a civil suit.

(3) The provisions of subsection (2) shall apply notwithstanding that the amount involved exceeds the pecuniary jurisdiction of a court of a resident magistrate.

(4) Every certificate filed pursuant to subsection (2) shall be conclusive evidence of the truth of the statements contained in it.

(5) The method for recovery of cash cover, instalments, interest or other payment due under this Act prescribed by subsection (2) shall be without prejudice to any other method available for the lawful recovery of such cash cover, instalment or interest.

Passed in the National Assembly on 14th August, 1992.

Clerk of the National Assembly

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