

GOVERNMENT NOTICE NO. 496M published on 30/6/2021

THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT,  
(CAP. 306)

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**REGULATIONS**

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*(Made under section 164A(2))*

THE ELECTRONIC AND POSTAL COMMUNICATIONS (AIRTIME  
LEVY) REGULATIONS, 2021

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*Electronic and Postal Communications (Airtime Levy)*

*GN NO. 496M (Contd)*

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THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT,  
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REGULATIONS

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THE ELECTRONIC AND POSTAL COMMUNICATIONS (AIRTIME LEVY)  
REGULATIONS, 2021

PART I  
PRELIMINARY PROVISIONS

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|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Citation and commencement | <b>1.</b> These Regulations may be cited as the Electronic and Postal Communications (Airtime Levy) Regulations, 2021 and shall come into operation on the 1 <sup>st</sup> day of July, 2021. |
| Application               | <b>2.</b> These Regulations shall apply to airtime recharge by subscribers.                                                                                                                   |
| Interpretation            | <b>3.</b> In these Regulations, unless the context otherwise requires -                                                                                                                       |
| Cap. 306                  | “Act” means the Electronic and Postal Communications Act;                                                                                                                                     |
| Cap. 172                  | “Authority” means the Tanzania Communications Regulatory Authority established under the Tanzania Communications Regulatory Authority Act;                                                    |
| Cap. 197                  | “Bank” means the Bank of Tanzania established under the Bank of Tanzania Act                                                                                                                  |
|                           | “collector” means a telecommunication service provider licensed by the Authority as a Network Service Licensee;                                                                               |
|                           | “Director General” means the Director General of the Authority;                                                                                                                               |
|                           | “Minister” means the Minister responsible for communications;                                                                                                                                 |
|                           | “subscriber” means a person or organisation which subscribes for services from a telecommunication service provider;                                                                          |
|                           | “levy” means airtime levy established under section 164A of the Act;                                                                                                                          |

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PART II  
COLLECTION OF AIRTIME LEVY

Source of levy

**4.** Pursuant to section 164A of the Act, the source of levy shall be airtime recharge by a subscriber and shall be at a rate prescribed in the Schedule to these Regulations.

Collector's obligations

**5.-(1)** A collector shall collect from a subscriber, airtime levy at a rate prescribed in the Schedule and remit it to the Authority within seven days of the month following the month to which the levy relates.

(2) A collector who fails to remit the levy on or before the prescribed period shall be liable for interest for each month or part thereof during which the failure continues compounded at the statutory rate issued by the Bank.

Time and manner of submitting returns

**6.-(1)** A collector shall file with the Authority within seven days of the month following the month to which the levy relates a return for the prescribed period in the manner and form approved by the Authority.

(2) The prescribed period shall be the calendar month to which the levy relates unless the Authority, by notice in writing, determines another period.

(3) Notwithstanding subregulation (1), a collector may apply to the Authority for an extension of time to file a return where reasonable grounds exist to warrant an extension of time:

Provided that, an extension granted under this subregulation shall not exceed seven days.

(4) Notwithstanding the provisions of subregulation (3), the extension granted shall not preclude the obligation to remit levy.

(5) A collector who fails to file returns on or before the prescribed period shall be liable to a penalty of one million shillings for each month or part thereof during which the failure continues.

Deposit of moneys collected as levy

**7.** The Authority shall cause all monies collected as levy under these Regulations to be deposited into the Consolidated Fund.

**PART III  
AIRTIME LEVY MONITORING**

Monitoring

**8.**-(1) For the purpose of monitoring transactions to which the levy relates, the Authority shall maintain a system for monitoring airtime recharge.

(2) Notwithstanding the generality of subregulation (1), the Authority shall-

- (a) verify the returns of the collector;
- (b) conduct inspection at the collector's premises to ensure compliance with these Regulations;
- (c) request any data or information from the collector pursuant to these Regulations; and
- (d) take actions against non-compliance of these Regulations.

(3) The data or information requested under these Regulations shall be provided by the collector within fourteen days.

(4) A collector who fails to submit the requested data or information within the prescribed time without reasonable cause, shall be liable to a penalty of five hundred thousand shillings for each day during which the failure continues.

Disclosure of information

**9.**-(1) The Authority or any person employed by the Authority shall not disclose any information received or obtained during the exercise of its powers or performance of its duties under these Regulations.

(2) Subregulation (1) shall not apply where information is required-

- (a) by any law enforcement agency, a court of law or other lawfully constituted tribunal; or
- (b) for purposes of national security.

(3) Notwithstanding the provisions of this regulation, any authorised person who executes or assists in the execution of a directive and obtains knowledge of any information may-

- (a) disclose such information to another law enforcement officer to the extent that such disclosure is necessary for the proper performance of the official duties of the authorised person or the law enforcement officer receiving the disclosure; or
- (b) use such information to the extent that it is necessary for the proper performance of official

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duties.

Appeals

**10.** Any person who is aggrieved by the decision of the Authority under these Regulations may, within thirty days, appeal to the Fair Competition Tribunal.

Power to vary or amend Schedule

**11.** The Minister may amend or vary the amounts corresponding to the rates prescribed in the Schedule to these Regulations:

Provided that, the amendment or variation shall not exceed the range of rates provided for in the Act.

Offences and penalty

**12.-(1)** Any person who contravenes the provisions of these Regulations commits an offence and shall be liable on conviction to a fine of not less than five million shillings or imprisonment for a term of not less than twelve months or to both.

(2) Notwithstanding subregulation (1), where a person commits an offence under these Regulations, the Director General may, where such person admits in writing, compound such offence by collecting from that person a sum of money not exceeding the amount of the fine prescribed for the offence.

**SCHEDULE**

*(Made under regulation 4)*

CHARGEABLE RATE FOR AIRTIME LEVY

No.	Airtime amount recharged in TZS	Rate in TZS
1.	Up to 1,000	5.00
2.	1,001 to 2,500	10.00
3.	2,501 to 5,000	21.00
4.	5,001 to 7,500	40.00
5.	7,501 to 10,000	76.00
6.	10,001 to 25,000	113.00
7.	25,001 to 50,000	153.00
8.	50,001 to 100,000	186.00
9.	100,001 and above	223.00

Dodoma,  
28<sup>th</sup> June, 2021

FAUSTINE ENGELBERT NDUGULILE  
*Minister for Communication and Information Technology*