



TANZANIA REVENUE AUTHORITY

ISO 9001: 2015 CERTIFIED
AGENCY NOTICE

(Made under Section 131 of the East African Community Customs Management Act, 2004 (R.E. 2019))

To: CHIEF EXECUTIVE OFFICER,
NMB BANK PLC,
P. O. BOX 9213,
DAR-ES-SALAAM.

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Date of Issue: 20th February 2020

Issuing Office: TANZANIA REVENUE AUTHORITY,
CUSTOMS AND EXCISE DEPARTMENT,
P. O. BOX 9053,
DAR-ES-SALAAM.
Tel: +255222121748 Fax: +255222130179
E-mail Address: cce@tra.go.tz

RE: THE OUTSTANDING LIABILITY AMOUNTING TO TZS 1,781,519,076.00 WITH RESPECT TO M/s VIETTEL TANZANIA PUBLIC LIMITED COMPANY (FORMERLY VIETTEL TANZANIA LIMITED).

In exercise of the powers enshrined in **Section 131 subsection (1) through (7) of the East African Community Customs Management Act, 2004 (R.E 2019)**, I hereby appoint you, the Chief Executive Officer of NMB Bank PLC, to be "**the Agent**" of Tanzania Revenue Authority (TRA) in respect of the abovementioned person, that is, Viettel Tanzania Public Limited Company (Formerly Viettel Tanzania) With this understanding, therefore, you are required to pay me immediately, from the date of receiving this **NOTICE**, the sum of **TZS 1,781,519,076.00 (One Billion Seven hundred eighty one million five hundred nineteen thousand and seventy six only)** from the Account of Viettel Tanzania Public Limited Company (Formerly Viettel Tanzania) (henceforth "**the Principal**") of **P. O. BOX 34716, DAR-ES-SALAAM**. Kindly, note that I appoint you for the purpose of collecting duty due under **Section 131 of the referred Act** from the principal with the understanding that you, the Agent: -

- Owes or is about to pay money to the Principal.
- Holds money for or on account of the Principal.
- Holds money on account or some other person for payment to the Principal.
- Has authority from other person to pay money to the Principal.
- Holds goods belonging to the Principal which are liable to duty and on which duty has not been paid.

When you are unable to comply with this **NOTICE** before the payment date as set above you should notify me accordingly in writing stating the reason(s) for the inability to comply. However, your notification is subject to acceptance or rejection.

Your payment of the said sum under this **NOTICE** shall deem you to have acted under the authority of the tax debtor and all other persons concerned and thereby indemnify you in respect of the payment against proceedings, civil or criminal, and all processes judicial or extra judicial notwithstanding any provisions to the contrary in any written law, a contract, or agreement. In case of insufficient funds or overdraft, a certified report/statement of account to support the claim must be attached to your reply. Remittance should continue as and when funds accrue until the entire amount as per the **NOTICE** served upon you is fully exhausted. When making remittances, please quote the following reference: - **COMMISSIONER FOR CUSTOMS AND EXERCISE DEPARTMENT, Account No: 9921130601**



Usaje B. Asubisye.

COMMISSIONER FOR CUSTOMS AND EXERCISE DEPARTMENT.

Copy: Viettel Tanzania Public Limited Company (Formerly Viettel Tanzania)
P. O. BOX 34716
DAR-ES-SALAAM

For terms and conditions see overleaf.

The East African Community Customs Management Act, 2004 (R.E. 2019)

Agency notices.

131. (1) The Commissioner may, by written notice addressed to any person (in this section called the agent) appoint that person to be the agent of another person (in this section called the principal) for the purposes of collecting duty due under this Act from the principal where the Commissioner is satisfied that the agent—

- (a) owes or is about to pay money to the principal;
- (b) holds money for or on account of the principal;
- (c) holds money on account or some other person for payment to the principal;
- (d) has authority from some other person to pay money to the principal;
- (e) holds goods belonging to the principal which are liable to duty and on which duty has not been paid,

and the Commissioner shall in the notice specify the amount of duty to be collected by the agent, which amount shall not exceed the amount, or value of the goods, held or owing by the agent for or to the principal.

(2) The Commissioner may, by notice in writing, require any person to furnish the Commissioner within thirty days from the date of service of the notice, with a return showing detail of any moneys or goods which may be held by that person from whom duty is due under this Act.

(3) This section shall apply to an agent appointed as though he or she were a duly authorised agent acting on behalf of the owner.

(4) An agent who is appointed under subsection (1) and who claims to be, or to have become unable to comply with the notice for any reason shall notify the Commissioner accordingly in writing stating the reasons for his or her inability, and the Commissioner may accept, amend or reject the notification as the Commissioner may deem fit.

(5) Where an agent fails to remit any amount of duty specified in the notice addressed to him or her within thirty days of the date of service of the notice on him or her, or, of the date on which any moneys came into his or her hands or become due by him or her to his or her principal, whichever is the earlier and he or she has not complied with subsection (4) then, the provisions of this Act relating to the collection and recovery of duty shall apply as if it were duty due and payable by him or her from the date when such duty should have been paid to the Commissioner.

(6) An agent who has made payment of duty under this section shall for all purposes be deemed to have acted therein with the authority of his or her principal and of all other persons concerned, and shall be indemnified in respect of that payment against any proceedings civil or criminal and all process, judicial or extra judicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

(7) A person who, in giving a notification under subsection (4), wilfully makes any false or misleading statement, or wilfully conceals any material fact, commits an offence and shall be liable on conviction to a fine not exceeding two thousand five hundred dollars or to imprisonment for a term of not more than three years or to both.