

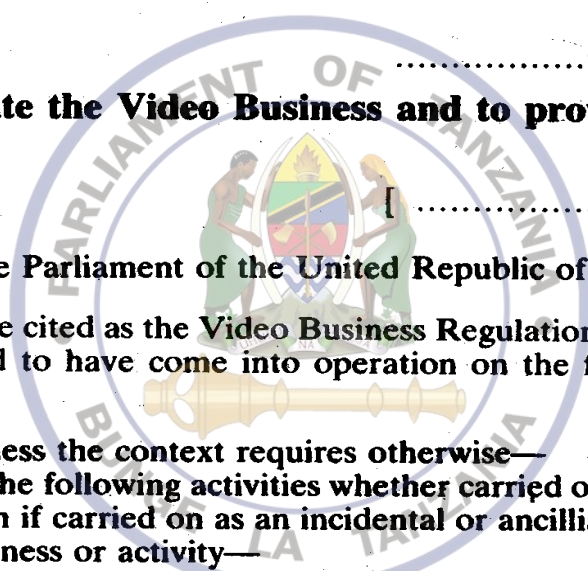
THE UNITED REPUBLIC OF TANZANIA



No. 10 OF 1988

I ASSENT,
[Signature]
President
23/11/1988

An Act to Regulate the Video Business and to provide for connected matters



ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Video Business Regulation Act, 1988 and shall be deemed to have come into operation on the first day of July, 1988. Short title and commencement

2. In this Act, unless the context requires otherwise—
“business” includes the following activities whether carried on for profit or not and even if carried on as an incidental or ancillary activity to another business or activity—

- (a) a trade, occupation or vocation;
- (b) any activity carried on by a body of persons whether corporate or unincorporate;

“Commissioner” means the public Officer for the time being appointed by the Minister as Commissioner for the purposes of this Act.

“District Revenue Officer” means the Revenue Officer for the time being responsible for collecting Government revenue in a District and includes any public officer authorized by him in that behalf;

“lend” includes hiring out, giving on loan;

“Minister” means the Minister for the time being responsible for Finance;

“premises” includes a vehicle or vessel;

“registered lender of videotapes” means a person registered as a lender of videotapes under section 4;

“videotape” includes a video cassette.

3.—(1) No person shall carry on the business of lending videotapes in any premises or place unless that person and the premises or place in which the business is carried on have been registered and there is a valid registration certificate issued in that behalf in accordance with the provisions of this Act.

Lending video tapes without registration prohibited

- (d) under an arrangement permitting the hire of any number of videotapes;
- (e) in exchange for any valuable consideration other than money;
- (f) as an incidental to another activity or purpose;
- (g) for the purpose of public or private viewing.

(3) The Minister may, by notice in the *Gazette*, exempt any person from payment of the whole or any part of the video tax due and payable under this Act or vary the conditions for the payment of it.

7.—(1) Video tax shall be payable by the videotape lender who lends the videotape. Payment of video tax

(2) Video tax—

- (a) shall be paid by a stamp affixed to the ticket or receipt for the hire in accordance with section 8; or
- (b) in the case to which subsection (1)(b) of section 8 applies, shall be calculated and paid on the number of hires.

8.—(1) No person shall lend a videotape in respect of which video tax is payable unless— Method of paying video tax

- (a) he has issued a receipt or ticket with a stamp denoting that the proper video tax has been paid; or
- (b) he has entered into other approved arrangements in relation to the furnishing of returns of lending of videotapes, giving security for the payment of the proper video tax and displaying a notice that such arrangements are in force.

(2) Any person who contravenes the provisions of this section is guilty of an offence and is liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

9. Video tax is recoverable from the lender of videotapes as a civil debt due to the Government. Recovery of video tax

10. The video tax and registration fees levied and collected under this Act shall form part of the Government revenue. Registration Fees and Video tax to be revenue of Government

11.—(1) No person shall hire a videotape where the hiring is subject to video tax except from a registered lender of videotapes and— Restriction on hiring un-taxed video tapes

- (a) a receipt or ticket duly stamped denoting payment of the proper video tax is issued; or

(b) a notice has been displayed in accordance with section 8(1)(b).

(2) Any person who contravenes the provisions of this section is guilty of an offence and is liable on conviction to a fine not exceeding two thousand shillings or in default to imprisonment for a term not exceeding one month.

Accounts
and
records

12.—(1) A registered lender of videotapes shall keep such proper books, records and accounts as may be prescribed in relation to all transactions connected with the business of lending videotapes.

(2) Books, records and accounts kept under subsection (1) shall be preserved by the registered lender of videotapes at the registered premises for not less than twelve months or for such longer period as may be prescribed.

(3) A person who contravenes the provisions of this section is guilty of an offence and is liable to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

Proof of
registra-
tion

13. Where a person is charged with contravening sections 3, 8 or 11 of this Act—

(a) the burden of proof as to registration as a lender of videotapes shall be on that person; and

(b) a certificate in writing signed by the District Revenue Officer that the person charged is or is not registered as a lender of videotapes shall, in the absence of evidence to the contrary, be conclusive evidence of that fact.

(c) it is not a defence for a lender of videotapes or the person hiring videotapes charged with contravening section 3, 8 or 11 that he did not know that a contravention was taking place unless, he can show to the satisfaction of the court, that he took all reasonable steps to ensure compliance with the provisions.

Revoca-
tion or re-
fusal to
renew re-
gistration

14. The Commissioner may at any time revoke or refuse to renew the registration of a lender of videotapes if in his opinion the registered lender or his employee or agent has committed an offence under this Act or if in his opinion the registered premises have become unsuitable for the purposes of carrying on the business of videotape lending.

Right of
entry and
inspection

15. The Commissioner, a District Revenue Officer or Revenue Officer or a Police Officer may at any reasonable time—

(a) enter any premises or place registered under this Act for the purpose of ascertaining compliance with the provisions of this Act;

(b) where he suspects on reasonable grounds that an offence against this Act is being committed, enter, inspect and search any premises, or place or property and may seize and take away anything he considers necessary to prove the commission of the offence;

- (c) demand the production of certificate of registration as lender of videotapes and of the premises;
- (d) inspect any book of account, record or other documents used in connection with the business of lending videotapes;
- (e) require a registered videotape lender, his employee or agent to furnish any information relating to the business of lending videotapes;
- (f) seize and remove any videotape or other thing which he believes on reasonable grounds is or has been used in the commission of an offence under this Act.

16. Any person who obstructs the Commissioner a District Revenue Officer or a revenue officer or a police officer in the performance of his functions under this Act is guilty of an offence and is liable on conviction to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment. Obstruc-
tions, etc.

17. No action lies against the Government of the United Republic, the Commissioner, District Revenue Officer, a revenue officer or a police officer for any act done or omitted in good faith in carrying out any requirements of this Act. Protec-
tion from
liability

18. The Minister may make regulations generally for the better carrying out the objects and purposes of this Act, and without prejudice to this generality may make regulations—

- (a) prescribing any matter which is to be or may be prescribed under this Act;
- (b) prescribe any forms to be used in connection with this Act;
- (c) securing the payment of video tax;
- (d) providing for the supply and use of stamps.

SCHEDULE

Section 4(3)

A. REGISTRATIONS

Fees for Registration as lender of videotapes per annum Shs.3,000/-

Section 6(1)

B: VIDEO TAX

Rate of Video Tax per videotape per day Shs. 20/-

Passed in the National Assembly on the eighteenth day of August, 1988.

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M. M. Mwindi
Clerk of the National Assembly