

TRA

MEMORANDUM OF UNDERSTANDING

BETWEEN

**TANZANIA MEDICINES AND MEDICAL DEVICES AUTHORITY
(TMDA)**

AND

**TANZANIA REVENUE AUTHORITY
(TRA)**

FOR INFORMATION SHARING AND DATA EXCHANGE

March, 2023

This Memorandum of Understanding is entered this day of 2023

BETWEEN

Tanzania Revenue Authority, a body corporate established by the Tanzania Revenue Authority Act, CAP. 399 as Government Agency duly bound, inter alia, to administer revenue laws for the collection of Government revenues and having its Headquarter Office at 28 Ilala CBD, 11105 Mchafukoge, Sokoine Drive, with P.O. Box 11491, Dar-es-Salaam (hereinafter referred to as "TRA"), of other Party;

AND

Tanzania Medicines and Medical Devices Authority, an Executive Agency, formerly known as Tanzania Food and Drugs Authority (TFDA), established by the Tanzania Medicines and Medical Devices Act, Cap 219; responsible for the regulation of medicines and medical devices and having its head office at Swaswa Road, P.O. Box 1253, Dodoma, (hereinafter referred to as "TMDA");

PREAMBLE

This Memorandum of Understanding (MoU) sets out the framework under which the TRA and the TMDA agreed to enter into cooperation in respect of facilitating effective administration of tax and regulatory laws and ensure smooth collection of Government revenues.

1. **DESIRING** to promote mutual interest through cooperation in data and information exchange, experience sharing and interfacing the applicable systems to facilitate data and information sharing between the two organizations;
2. **RECOGNIZING** the importance of the role of cooperation between the two Parties in the promotion of common understanding, sharing of expertise and capacity building on data management;
3. **RECOGNIZING** the mutual interests between the Parties as Government agencies and the need for sharing of data and information exchange on a long-term basis particularly in tax administration, trade and investment facilitation;
4. **UNDERSTANDING** that TRA and TMDA agree that the information obtained in the course of implementing this MoU will be solely used in facilitating the services provided under the TRA (Taxpayer Registration System) (TIN) and TMDA Regulatory Information Management System (RIMS) or any other agreed systems or mode of communication for purposes of enhancing efficiency of Parties' operations and will be kept confidential;

5. **UNDERSTANDING** that TRA and TMDA agree that the information obtained in the course of implementing this MOU will be solely used in facilitating the services provided under the TRA TIN Registration system and NEMC Online System and or any other agreed systems or mode of communication for purposes of enhancing efficiency of Parties' operations and will be kept secret;

NOW THEREFORE, Parties have reached into the following understanding:

ARTICLE 1:
INTERPRETATION

1.1 For the purposes of this Memorandum of Understanding:

- (a) **"TRA"** means Tanzania Revenue Authority
- (a) **"TMDA"** means Tanzania Medicines and Medical Devices Authority
- (b) **"Commissioner General"** means the Commissioner General of the Tanzania Revenue Authority;
- (c) **"Data"** means any information presented in an electronic and physical form;
- (d) **"Director General"** means the Director General of the Tanzania Medicines & Medical Devices Authority;
- (e) **"Exchange of Information"** means the act of giving or receiving under the MoU information or documents in physical or electronic form by TMDA or TRA
- (f) **"Information"** means any data, documents, reports, certified or authenticated copies thereof or other communications between the Parties;
- (g) **"TMDA System"** includes Regulatory Information Management System and shall be identified by their acronyms RIMS respectively;
- (h) **"TRA Systems"** includes Taxpayer Registration System, and shall be identified by their acronyms TIN and TANCIS;
- (i) **"Officer"** means an Officer of TMDA or TRA as the case may be;
- (j) **"Party / Parties"** means TRA or/and TMDA;
- (k) **"TIN"** means Taxpayers Identification Number issued by TRA;
- (l) **"TANCIS"** means Tanzania Customs Integrated System

- (m) **"Joint Committee"** means the committee which comprise members from TRA and TMDA which is responsible for overseeing the implementation of MoU;
- (n) **"Technical Committee"** means a team of technical personnel which will be responsible for implementation of MoU
- (o) **"Year"** shall mean the financial year.

ARTICLE 2:

PURPOSES OF THE MOU:

2.1 The purposes of this MoU will be as follows:

- (a) to establish a non-binding agreement for purposes of facilitating exchange of information between TRA and TMDA, with a view to enabling effective and efficient administration of laws administered by both Parties;
- (b) to establish a mechanism of exchange of data or information through system integration or interface between TRA and TMDA;
- (c) to establish a mechanism of facilitating exchange of physical information and data between TRA and TMDA, with a view to enabling smooth operations and support of systems outages by both Parties; and
- (d) to provide a mutual platform through which TRA and TMDA will cooperate on any other activity to ensure smooth administration of laws administered by both Parties.

ARTICLE 3:

RESPONSIBILITIES OF THE PARTIES

3.1 **Responsibilities of TRA:**

In order to carry out its responsibilities under this MoU, TRA will –

- (a) provide TMDA with the application system access to enable the integration of TRA System with TMDA System without infringing the laws governing TRA;
- (b) provide information access to TMDA on request or automated data exchange through integrated systems to enable TMDA discharge its statutory duties effectively;

- (c) conduct mutual training and capacity building on information exchange or any other official function with TMDA officers; and
- (d) performing any other duty requested by TMDA provided such duty relates to official functions of the TMDA and not infringing the laws governed by TRA.

3.2 Responsibilities of TMDA:

In order to carry out its responsibilities under this MOU, TMDA will—

- (a) provide TRA with the information system access to enable the integration of TMDA System with TRA System without infringing the laws governing TMDA;
- (b) provide information access to TRA on request or automated data exchange through integrated systems to enable TRA discharge its statutory duties effectively;
- (c) conduct mutual training and capacity building on information exchange or any other official function with TRA officers; and
- (d) performing any other duty requested by TRA provided such duty relates to official functions of the TRA and not infringing the laws governed by TMDA.

ARTICLE 4: **ACCESS TO INFORMATION AND DOCUMENTS**

- 4.1** TMDA Officers will, subject to the approval of the Commissioner General and confidential clauses under this MoU together with any law governing the TRA, access TRA electronic information through electronic system integration between TRA Systems and TMDA Systems.
- 4.2** TRA Officers will have reciprocal access to TMDA electronic information as per clause 4.1 upon approval of the Director General.
- 4.3** Both Parties may enter into specified arrangements to enable effective data and information exchange with respect to other systems.
- 4.4** Delivery of documents under this memorandum will be made in accordance with the laws and practices of the requested Party. The request for delivery will contain a summary of the content of the document.

- 4.5 If the requesting Party so wishes, delivery may be made or evidenced by a particular method, provided that the requested procedure is in compliance with the laws and practices of the requested Party.
- 4.6 Evidence of delivery may take the form of a dated and certified acknowledgement of receipt by the Party concerned or a certificate of the requested Party.

ARTICLE 5:

COOPERATION ON OTHER ACTIVITIES

- 5.1 Parties agree to mutually cooperate on other activities related to training of officers with respect to collection of revenues administered by their respective laws, trade and investment facilitation, investigation, auditing, data collection, research or any other training related to both Parties' core functions.
- 5.2 For purposes of effecting Sub Article 5.1 of this MoU, Parties agree to conduct training of their staff by using resources available and owned by the Parties, such as training institutes, work place, internal trainers, or on the job training including training through secondment of staff, subject to fulfilment of Article 6.

ARTICLE 6:

COSTS AND FUNDING

- 6.1 The cost involved in information sharing platform development, pertaining to data and information exchange will be incurred by each Party.
- 6.2 The cost involved in the provision of requested information, capacity building, training, seminars, workshops or any other specific issue agreed under this MoU will be funded by the requesting Party.

ARTICLE 7:

MANAGEMENT

- 7.1 There will be a Joint Committee which will comprise of four (4) representatives being senior officers, two (2) from each Party and chaired by either Party on annual rotational basis.
- 7.2 The Joint Committee will be responsible for overseeing the implementation of this MoU and will meet on semi-annual basis.

7.3 There will also be established in each Party a Technical Committee responsible for the implementation of this MoU.

7.4 The Technical Committee from each Party will jointly prepare Terms of Reference to enable smooth implementation of each Party's Technical Committee responsibilities.

7.5 The Technical Committee of both Parties will meet jointly on quarterly basis. However, they may convene on ad-hoc basis when the need arises.

7.6 Matters arising from the Technical Committee, will be presented to the Joint Committee meeting for deliberation.

ARTICLE 8: **CONFIDENTIALITY**

8.1 Information, correspondences and documents obtained shall be used solely for the purposes of this Memorandum except in cases where the other Party expressly approves in writing and the law governing both Parties allows such other use.

8.2 Any information received under this Memorandum shall be confidential and will be subject to protection and confidentiality as provided for under the national laws and laws governing the Parties.

ARTICLE 9: **DISPUTE RESOLUTION**

9.1 Any dispute that may arise in the implementation of any of the Articles to this MoU will be settled amicably through consultation between the Parties.

ARTICLE 10: **COMMENCEMENT, AMENDMENT AND TERMINATION**

10.1 This MoU will come into operation once it is duly signed by both Parties and will operate for a period of three years, subject to renewal upon prior notice in writing by the Parties.

10.2 The Parties may agree in writing to vary or amend any Article to this MoU at any time.

- 10.3 Either Party may terminate this Memorandum, before the lapse of the period indicated in Sub Article 10.1, by giving the other Party three (3) months' notice.
- 10.4 The Parties will after one (1) year monitor and evaluate the implementation of this MoU or conduct such evaluation on any other short term period as such a need arises.

ARTICLE 11:
CHANNEL OF COMMUNICATION AND NOTICE

- 11.1 Any notice or request required or permitted to be given under this MoU will be in writing and will be given at each Party's address set out below or as amended from time to time by notice to the other Party. E-mail will be an acceptable mode of communication.

- 11.2 For and on behalf of TMDA:

Director General

Tanzania Medicines & Medical Devices Authority,
P.O. Box 1213,
DODOMA.
Tel. No: +255 (26) 2961989/2061990
E-mail: info@tmda.go.tz

- 11.3 For and on behalf of TRA:

Commissioner General,
28 Edward Sokoine Drive, P.O.
Box 11491,
DAR ES SALAAM.
Tel. No: +255 22 2116453/2113060
Fax No: +255 22 211814
E-mail: CG@tra.go.tz

- 11.4 Any change in contact addresses of the Party will be communicated by giving a written notice to the other Party within a period of thirty (30) days of the said change.

ARTICLE 12:
LEGAL EFFECT

- 12.1 TRA and TMDA agree that, this MoU will not create binding obligations between the Parties.

IN WITNESS WHEREOF, TRA and TMDA have executed this MOU in the manner and on the day hereinafter appearing.

FOR THE TRA:

SEALED with the Common Seal of the said

TANZANIA REVENUE AUTHORITY

and DELIVERED at Dar es Salaam

in the presence of us

SEAL

this _____ day of _____ 2023

Signature: Alphayd J. Kidata

Name: ALPHAYD J. KIDATA

Designation: CG

IN THE PRESENCE OF:

Signature: Elisa Elis Shicella

Name: ELISA ELIS SHICELLA

Designation: DEPUTY

FOR THE TMDA:

SEALED with the Common Seal of the said

TANZANIA MEDICINES & MEDICAL
DEVICES AUTHORITY

SEAL

and DELIVERED at Dodoma in the presence of us

this _____ day of _____ 2023

Signature: _____

Name: _____

Designation: _____

IN THE PRESENCE OF:

Signature: _____

Name: _____

Designation: _____

