THE FAIR COMPETITION ACT

(CAP. 285)

CONSUMER COMPLAINTS HANDLING PROCEDURES, 2022

(Made under 62 (4) of the Competition Act No. 8 of 2003)

PART I PRELIMINARY PROVISIONS

| 0.1 | | |
|------|-----|----|
| Cita | TIO | n |
| Ona | uv | 11 |

These Procedures may be cited as the Consumer Complaint Handling

1 Procedures, 2022 and shall be read with the Fair Competition Act, 2003 hereinafter referred to as the Act.

Application and

effective date

These Procedures shall apply to all Consumer Complaints handled by

the Commission and shall be operational from the date it was signed.

Commencement 3

2

These Procedures shall come into force on the date of issuance as shall be indicated by the Chairman of the Commission.

Interpretation

4 In these Procedures, unless the context requires otherwise –

"Act" means the Fair Competition Act No 8 of 2003;

"Apparent breach" means a breach of the conditions issued by the Commission to the respondent or any other person;

"Commission" means the Fair Competition Commission established under section 62 of the Act;

"Commissioner" means a member of the Commission appointed under section 63 of the Act;

"Complaint" means either: (a) a complaint initiated by the Commission under section 69(1); or (b) a complaint that has been submitted to the Commission under section 69(2) of the Act;

"Confidential information" means trade, business or industrial information that belongs to a person which has a particular economic value and is not generally available to or known by others;

"Final findings" means final findings of the Commission issued to the respondents regarding the matter under investigation;

"Formal complainant" means any person who requests for formal complainant status, and whose interests are, or are likely to be materially affected by the subject matter of the complaint;

"Privileged information" means information that contains a request for advice to, and advice from, external counsel qualified to practice if made for that purpose, and in the interests, of the firm's right of defence;

"Provisional findings" means preliminary findings of the Commission supported by evidence of the alleged offence issued to the respondents requiring to respond within a specified period;

"Settlement Plan" means a plan submitted by the respondents in terms of these procedures;

"Statement of a Case" means a statement of a case comprising preliminary facts and the suspected breach of the provisions of the Act issued by the Commission to the Respondents.

"Technical Team" means a Team of experts as shall be appointed by the Director General in terms of procedure 23(4)(a) of the Consumer Complaint Handling Procedures, 2022;

"Tribunal" means the Fair Competition Tribunal established under section 83 of the Act.

"Third party" means a person who is not the main party to a matter before the Commission but who, in the opinion of the Commission has a sufficient interest in the matter and includes a consumer, a consumer organization or a competitor or any other authority; and "Turnover" means explicitly to the amounts accrued from the sale of goods or services or both.

PART II ADMINISTRATION

Address of the 5 Commission

6

All communications to the Commission shall be addressed to an address which will be availed to the addressee by a particular document from the Commission.

Business hours of the

(1) The Office of the Commission shall be open to the public every day from Monday to Friday, other than a public holiday.

Commission

(2) The Office hours shall be 08:00 hrs to 16:00 hrs

PART III DELIVERY OF DOCUMENTS

Delivery of Documents

- 7 (1) Delivery or transmission of documents and invitations from the Commission to the addresses may be effected in any of the following ways:
 - (a) delivery by hand against receipt;
 - (b) registered letter with acknowledgement of receipt;
 - (c) fax with a request for acknowledgement of receipt; or
 - (d) electronic mail with a request for acknowledgement of receipt.
 - (2) Where the document is delivered or transmitted outside of the office hours of the Commission as prescribed under sub-procedure (2) of procedure 6, the document shall be deemed to have been delivered on the next working day.
 - (3) Any document that is delivered by fax must include a cover page, and a document that is transmitted by electronic mail shall be accompanied by a cover massage, in either case setting out:
 - (a) the name, address, and telephone number of the sender,
 - (b) the name of the person to whom it is addressed, and the name of that person, representative, if it is being sent to the representative of a person;
 - (c) the date and time of transmission;
 - (d) the total number of pages sent, including the cover page; and
 - (e) the name and telephone number of the person to contact if the transmission appears to be incomplete or otherwise unsuccessful.

Issuing of documents

Where the Act or these Procedures require the Commission to issue a document, the document shall be deemed to have been issued by

the Commission when it has been served on any person to whom it is addressed.

Filing of document

- 9 (1) The Commission may assign distinctive case numbers to each:
 - (a) complaint; and
 - (b) application.
 - (2) The Commission shall ensure that every document subsequently filed in respect of the same proceeding is marked with the assigned case number.
 - (3) The Commission may reject documents under sub-procedure (2) of this Procedure if it is not properly marked with the assigned case number and upon rejection within a specified time, may direct the document filed to be properly marked.
 - (4) A person who files any document under the Act or these Procedures shall provide to the Commission that person's:
 - a) legal name;
 - b) address for service;
 - c) telephone number;
 - d) email address and fax number if any; and
 - e) if the person is not an individual, the name of the individual authorized to deal with the Commission on behalf of the person filing the document.
 - (5) The language of the Commission shall be English or Kiswahili, but all Orders or decisions of the Commission shall be in the English language.
 - (6) All submissions of documents to the Commission, shall be made in both hard and electronic copies.

- (7) Notwithstanding the submission of both hard and electronic copies, the submission of a hard copy shall take precedence over the electronic copy.
- (8) For the purpose of this procedure a document shall be deemed to be substantially incomplete if;
 - (a) it contains omissions or incomplete information that the Commission finds has a substantial impact on the discharge of its functions under the Act.

Form of application

10 Application made under these Procedures shall be in any manner or form.

Form of Notices issued by the Commission

- 11 (1) Whenever the Commission is required to issue a notice to a party under any provision of consumer protection in the Act, or under these procedures, the document may be in either form that the Commission deems fit to issue.
 - (2) Where the Commission is required, either under the Act or these procedures, to publish a notice in the Gazette that notice shall contain:
 - (a) the name of any person directly affected by the matter;
 - (b) the file number assigned by the Commission to the relevant matter;
 - (c) the provision of the Act or Procedures under which the notice is required;
 - (d) a brief and concise description of the nature of the relevant matter;
 - (e) where the notice invites submissions, the last date on which submission may be received;
 - (f) where the notice reports a decision:

- (i) a brief and concise description of the nature of relevant decision; and
- (ii) a statement of any right of review of, or appeal from that decision, including the period during which a review or appeal may be lodged; and
- (g) name, address and contact numbers of the person in the Commission responsible for publishing the notice.

PART IV HANDLING OF COMPLAINTS

(a) Investigation of a Complaint

Initiation of a complaint

- 12 (1) Subject to the provisions of the Act, a complaint may be initiated by:
 - (a) any person submitting information concerning an alleged prohibited practice to the Commission, in any manner; or
 - (b) any person submitting a complaint against an alleged prohibited practice to the Commission in any manner; or
 - (c) the Commission on its own initiative;
 - (2) The Commission shall be deemed to have acted upon a complaint from the first time when it requested information in writing from the Respondent(s).
 - (3) Complaints initiated under sub-procedures (1) (a) and (b) shall be deemed to be complaints initiated by the Commission.
 - (4) The Department responsible for consumer protection shall, within three years from the time the complaint was initiated under subprocedure (1) investigate the complaint with a view to establishing whether there is a case to answer.
 - (5) Where the case to answer has not been established by the Department responsible for consumer protection as stipulated under

Establishment of a case

- 14 (1) Where the Department responsible for consumer protection is of the opinion that there is a case to answer, it shall refer the matter to the relevant Director responsible for the consumer protection.
 - (2) Where the Director responsible for consumer protection is of the opinion that the conduct in question harms or is likely to harm consumers, he shall cause the Department responsible for consumer protection to prepare the statement of a case and serve the same to the concerned parties.
 - (3) Subject to sub-procedures (1) and (2), the main parties shall be provided with a statement of the case setting out the facts of the case and the relevant provisions of the law alleged to have been contravened.
 - (4) Where it appears that the relevant conduct does not harm or is not likely to harm consumers, the parties involved shall be informed with reasons that the Commission shall not be taking any further action.

Request for information

- 15 (1) The Commission may, with or without summons, require a person to provide all necessary information.
 - (2) Where a request under sub-procedure (1) is made, the Commission shall in making such request:
 - (a) state the legal basis and the purpose of the request;
 - (b) specify the information required;
 - (c) fix the time and place within which it is to be provided;
 - (d) in the case where a request is made with a summon, specify the prescribed penalty for the supply of incorrect or misleading information and for not complying with the summon.

- (3) In the case of the legal person or association having no legal personality, their representatives shall supply the information requested on behalf of the legal person or the association concerned.
- (4) A person questioned by an officer conducting an investigation shall answer each question to the best of his or her knowledge.
- (5) The Commission may also specify the time and place at which any document is to be produced.

Search warrant

- 16 (1) For the purpose of section 71(5) of the Act, where the Commission has reason to believe that a person is in possession or control of any documents that may assist it in the performance of any of its functions, the Chairman, the Director-General or any member of the Commission, may apply to the Tribunal who, acting through the Chairman, shall issue a warrant authorizing any police officer, accompanied by staff of the Commission duly authorized by the Chairman of the Commission to enter premises to conduct a search and make copies or take extracts of documents therein.
 - (2) A warrant issued under sub-procedure (1) shall remain valid until one of the following events occur:
 - (a) the warrant is executed;
 - (b) the warrant is canceled by the person who issued it or, in that person's absence, by a person with similar authority;
 - (c) the purpose for issuing it has lapsed; or
 - (d) the warrant has expired.
 - (3) Immediately before execution of a warrant, the officer executing the warrant shall produce his identity card and explain to the person named in the warrant the authority by which the warrant is being executed.

Powers to enter and search

- 17 (1) Authorized police officer accompanied by staff of the Commission duly authorized by the Chairman to enter and search premises may:
 - a) enter upon or into premises;
 - b) search the premises;
 - c) search any person on the premises if he has reasonable grounds for believing that the person has in his personal possession a document or goods that is relevant to the investigation.
 - d) examine any document found in the premises that is relevant to the investigation;
 - e) request information about any document from the owner of, or person in control of the premises or from any person who has control of the article or document, or from any other person who may have the information and record the information;
 - f) take extracts from, or make copies of, any book or document that is on or in the premises that are relevant to the investigation;
 - g) use any computer system on the premises, or require the assistance of any person on the premises to use that computer system, to:
 - search any data contained in or available to that computer system;
 - ii. reproduce any record from that data; and
 - seize any output from that computer for examination and copying;

- (h) attach and, if necessary, remove from the premises for examination and safekeeping, anything that is relevant to the investigation; and
- (i) seal any business premises and books or records for the period and to the extent necessary for the investigation.
- (j) Examine any products or goods found in the premises that is relevant to the investigation;
- (k) Take samples of goods or products in the premises that are relevant to the investigation; and
- (I) Seize any goods/products found in the premise for examination or laboratory testing.
- 18 (1) A person who enters and searches any premises shall observe the right to dignity and privacy of the person who is the subject of the search.
 - (2) During the search, only a female police officer or female officer shall search a female person, and only a male police male officer or police officer shall search a male person.
 - (3) A conduct of entry and search shall be witnessed by a justice of the peace, or two adult persons who reside around the area where the search is conducted unless the circumstances are such that:
 - a) there is no sufficient time to secure their services; or
 - b) securing their service will defeat the purpose.
 - (4) A police officer who is authorised to enter and search the premises or who is assisting an officer who is authorised to enter and search the premises may overcome any resistance to the entry and search by

using such force as is reasonably required including breaking doors or windows of the premises.

- (5) For the purposes of sub- procedure (4) a police officer shall audibly demand entry and shall announce the purpose of the entry.
- (6) The Commission shall not use as evidence any document collected during the search which contains privileged information.

(b) Procedure for hearing

Commission to adopt the inquisitorial hearing procedure

- 19 (1) The Commission shall adopt an inquisitorial procedure in conducting the hearings.
 - (2) Subject to sub-procedure (1), the inquisitorial procedure shall be considered as part of the investigation process.
 - (3) For the purpose of sub-procedure (2) the Commission shall provide a forum for the presentation of any additional information or analysis with a view to facilitate the investigation.
 - (4) The Commission shall, in conducting a hearing, not be bound by the formal rules of evidence.

Submission of the case to the Commission

- 20 Where it is decided that the case is to be submitted to the Commission, the Department responsible for consumer protection shall present the report of the case setting out:
 - a) The facts constituting the offences;
 - b) Provisions alleged to have been contravened;
 - c) Evidence; and
 - d) Proposed remedial action.

Issuance of provisional findings

- 21 (1) The Commission shall, when sitting to review the case presented to it by the Department responsible for Consumer Protection, first consider the report referred under procedure 20.
 - (2) For the purpose of sub- procedure (1), the Commission shall be duly constituted when presided by at least three assigned members as provided for under section 73(4) and (5) of the Act.
 - (3) The Commission shall, where it takes the view that an infringement has been committed or is likely to be committed, make and issue provisional findings with reasons thereof to the respondent requiring the respondent to make written representation within a specified period.
 - (4) The provisional findings specified under sub- procedure (3) shall set out:
 - a) The facts and legal arguments that constitute a finding of an infringement;
 - b) Provisions alleged to have been contravened;
 - c) Evidence;
 - d) Proposed remedial action that may be implemented through compliance order or agreements, compensatory order or fines or issuance of directives to refrain from the continuity of an infringement;
 - (5) The Respondents may apply for settlement discussions in the manner prescribed under procedure 23.
 - (6) The Commission shall publish the issuing of provisional findings on the Commission's website and widely circulating Newspapers.

Reply to provisional findings

- 22 (1) A recipient of the provisional findings shall have the right to make a response in writing within the time limit set under procedure 21(3).
 - (2) The Commission shall not be under any obligation to consider any written submissions received by it after the expiry of the time limit set in procedure 21(3).
 - (3) A recipient of the provisional findings may, in the written submissions provide all facts known to them which are relevant to their defense against the findings raised by the Commission.
 - (4) For the purpose of sub-procedure (3), the recipient shall:
 - (a) provide an original version of the written submissions as well as an electronic copy thereof, or in the absence of an electronic copy, two (2) printout copies of such submission together with attachment if any; and
 - (b) attach a non-confidential version of the representation which shall state why the information should be treated as confidential; except that:
 - (i) blanket or unsubstantiated confidentiality claim shall not be admitted; and
 - (ii) the non-confidential version shall be submitted together with the original response, and in any case not later than twenty-one days (21) from the date of submission of the original response.
 - (5) Without prejudice to sub-procedure 4(b) (ii), the Commission reserves the right to provide the recipient of provisional findings an opportunity to make a confidentiality representation.
 - (6) Formal complainants and third parties who may be able to materially assist the assessment of the case shall have a right to

submit written representations in the manner prescribed under these Procedures.

- (7) Disclosure of a non-confidential version of the preliminary findings shall be sufficient to enable third parties to provide the Commission with informed comments and this will not include any annexed documents.
- (8) Written representation by a formal complainant or third party shall be submitted to the Commission not later than twenty-one days (21) from the date on which the provisional findings were received by the formal complainant or the third party.
- (9) The non-confidential version of the written representations that have been submitted by a formal Complainant or third party shall be disclosed to the provisional findings recipient to allow them an opportunity to comment.

Pre-hearing conference

- 23 (1) A party may apply for settlement under procedure 21(5) after issuance of provisional findings and but not after issuance of final findings on a matter by the Commission.
 - (2) When a recipient of Provisional Findings has applied for settlement under procedure 21(5) and this procedure, the following procedure shall be considered:
 - (a) the Applicant shall submit his request to the Commission either orally or in writing indicating his interest to engage the Commission in a settlement discussion regarding the matter under investigation;
 - (b) the Commission shall decide on the application for settlement made under sub-procedure 2(a) of this procedure;

- (c) the determination by the Commission under sub- procedure 2(b) shall be final;
- (d) where the Commission rejects the request for settlement, the matter shall proceed as stipulated under these Procedures;
- (e) where the Commission grants the request for settlement, it shall Order the Applicant to file a written settlement plan.
- (3) Where the Applicant submits a settlement plan to the Commission under sub-procedure (2); the Commission shall Consider its adequacy and appropriateness.
- (4) The Commission may either:
 - (a) Accept as it is or give some broad and specific directives to the Director-General and cause the latter to constitute a Technical Team to scrutinize the settlement plan and submit a report to the Commission within 30 days. The Technical Team may request for extension of time from the Commission:
 - (b) Reject the settlement plan and Order the Applicant to resubmit a fresh settlement plan addressing specific issues as provided in the Order:
 - (c) Where the Commission rejects, the resubmitted settlement plan under sub-procedure 4(b) of this procedure; the settlement proceedings shall be deemed to have failed and the Commission shall proceed with the matter under procedure 24 of these Procedures.
- (5) The Technical Team may engage with the Applicant, call for additional documents and or any other information as it shall deem appropriate.

- (a) Any admissions made during a failed settlement discussion involving more than one Respondent will not be disclosed to either the other Respondents involved either in the settlement discussions or to those being investigated nor will the admission be used in proceedings of the matter after the failed settlement discussions:
- (b) If settlement discussions are wholly or substantially successful the Technical Team shall cause a report to be filed with the Commission evidencing the Applicant's agreement to terms of settlement;
- (c) In case a settlement process fails, during settlement discussions the Technical Team shall cause a report to be filed with the Commission giving reasons for the failure.
- (6) Upon receipt of the report from the Technical Team under subprocedure 2 of this procedure, the Commission may either:
 - (a) accept the proposed settlement terms; or
 - (b) vary part of the contents of the settlement terms and cause an agreement to be drawn and signed thus adopt a settlement decision pursuant to Section 58(8) of the Act; or
 - (c) reject the proposed settlement terms and order the matter to proceed with the matter as provided under Procedure 24 of these procedures.
- (7) Where during settlement discussions, an Applicant provides the Commission with new evidence or information relevant to infringement of the Act, such new evidence or information will be retained by the Commission and may be used for investigation purposes as provided in the Act and these procedures.

Oral representation

- 24 (1) A recipient of provisional findings shall, during oral representation, and upon application not later than fourteen days (14) after the prescribed date of submission of written representation, have a right to make oral representations on matters in the provisional findings.
 - (2) An Applicant under sub-procedure (1) shall:
 - (a) confirm to the Commission the requirement of having the opportunity to develop arguments at an oral representation if the provisional findings do not reflect the contents of the Applicant's settlement submissions;
 - (b) within seven days (7) from submission of a written submission, give an indication in advance of the matters the Applicant proposes to focus on in the oral representation.
 - (3) A recipient of provisional findings may be represented by legal or other advisors to assist in presenting the oral representations. Provided that the Commission may set limits on the number of persons that may attend meetings on behalf of the Respondent.
 - (4) Oral representations shall be used by the recipient of provisional findings as an opportunity to highlight issues of particular importance to their case, which have been set out in the written submissions.
 - (5) Formal complainants and other interested third parties shall, for the purpose of protecting the confidentiality of the firm's business, not attend the Respondent's oral representations meeting.
 - (6) As a general rule, any matter raised during the oral representation stage shall be limited to matters already submitted to the Commission in accordance with sub- procedure (2)(b).

- (7) At the end of the presentation of oral representations, the Commission may ask general questions or questions for clarification which shall be in writing.
- (8) Response to questions in sub-procedure (7) shall be obtained in writing after the meeting.
- (9) A transcript of the oral representations meeting shall be provided to the Respondent for the purpose of confirming its accuracy and identification of any confidential information.
- (10) The Commission shall not accept blanket or any unsubstantiated confidentiality claims.

oral and written representation

- Determination of 25 (1) The Commission shall consider all written and oral representations to appraise the case as set out in the provisional findings and to assess whether the conclusions reached in the provisional findings continue to be supported by the evidence and facts.
 - (2) Any new evidence obtained during determination shall, where it supports the provisional findings, and which is intended to be relied upon by the Commission in establishing an infringement, be communicated to the recipient of the provisional findings, and the Commission shall afford the recipient an opportunity to respond to the new evidence.
 - (3) The Commission shall, where it makes a finding that the new evidence indicates a new allegation of infringement or materially changes the nature of infringement occasioned in the provisional finding, issue a supplementary provisional finding setting out the new set of facts on which it proposes to rely to establish an infringement.

- (4) The procedure for representation, settlement, and determination of a provisional finding shall apply mutatis mutandis to supplementary provisional findings, except that the time frame for responding to the supplementary provisional findings shall be fourteen days (14).
- (5) The Commission shall after considering the provisional or supplementary provisional findings, make a final finding which will form the basis of the Commission's decision.

The decision of the Commission

- 26 (1) The decision of the Commission shall be made in a duly constituted meeting of the Commission through a majority of votes of the members present and, in the event of an equality of votes, the presiding member shall have a deliberative and a casting vote.
 - (2) The Commission shall decide whether there has been, or is likely to be, a breach of the Act arising from misleading and deceptive conduct.
 - (3) Subject to sub-procedure (2) the Commission shall consider and decide on an enforcement action, namely whether:
 - (a) a compliance order shall be made against one or more parties;
 - (b) a compliance agreement shall be negotiated with one or more parties; or
 - (c) a fine shall be imposed to one or more parties.

Contents of the decision

- 27 (1) Every decision made pursuant to procedure 26 shall be composed of the following:
 - (a) the introductory part;

- (b) the date and the place of the meeting;
- (c) facts on which the Commission relied to prove the infringement;
- (d) any material representatives that have been made during the investigations;
- (e) any other circumstance related to the case;
- (f) the legal requirements for the Commission to reach the decision;
- (g) the finding of the Commission including sanctions, remedies, right to appeal, settlement or any other directive considered necessary;
- (h) where the financial penalty is being imposed, explanation on how the level of penalty has been calculated;
- (i) the date of implementing the Order.
- (2) The Commission shall deliver its decision within sixty (60) working days from the date of confirmation of the transcript of the oral representations referred to in procedure 24(9).
- (3) Notwithstanding sub-procedure (2) exceptional circumstances may allow an extension of the period of delivering the decision to a period not exceeding thirty (30) working days.
- (4) Every decision of the Commission shall be signed and dated by members assigned in procedure 21(2).

Amendments to 28 The Commission may, within a reasonable time, amend its final the final decision for any of the following purposes to:

decision

- (a) correct a clerical or typographical error or error of calculation;
- (b) rectify an accidental slip or omission; or
- (c) clarify an ambiguity.

Implementation of decision

- 29 (1) The Director-General shall ensure implementation of the decision of the Commission.
 - (2) Where the decision involves a compliance agreement, the Commission shall enter into discussions with the relevant parties in order to negotiate a suitable form of agreement.
 - (3) Where the Commission finds the agreement to be appropriate in the light of the earlier decision of the Commission, the agreement shall be formally drawn up and signed.
 - (4) Where it is not possible to negotiate an appropriate agreement, consideration shall be made to making a compliance order.

Imposition of fines

- 30 The Commission in imposing the fines stipulated under section 60 or any other provision of the Act shall have regard to:
 - (a) the nature and extent of non-compliance or violation;
 - (b) the wrongful gain or unfair advantage derived as a result of the non-compliance or violations;
 - (c) the degree of harassment caused to any person(s) as a result of the non-compliance or violation; or
 - (d) the repetitive nature or continuance of the non-compliance or violation.

Payment of fines

- 31 (1) All fines imposed by the Commission for a violation of the Act shall be paid by the Respondent to the Commission through the payment details issued by the Commission.
 - (2) Where payment of fines are made as provided under subprocedure (1) the Commission shall crosscheck and issue duplicate receipts thereof.

Adjustments to the amount of fine

- 32 The amount of fine may be increased to an amount not exceeding the maximum statutory where the Commission finds that there are aggravating circumstances such as:
 - (a) where the firm continues or repeats the same or similar infringement after the Commission has made a finding;
 - (b) refusal to cooperate with or obstruction of the Commission in carrying out its investigations; or
 - (c) the role of leader in, or instigator of the infringement.

Transfer of Order

- 33 (1) The Commission may apply for execution of its Orders directly to the High Court within Mainland Tanzania.
 - (2) When applying for the execution of Commission's Orders under sub-procedure (1), the Commission shall forward:
 - (a) a copy of the Order;
 - (b) a certificate setting forth that satisfaction of the Order has not been obtained by the Commission or, where the Order has been executed in part, the extent to which satisfaction has been obtained and what part of the Order remains unsatisfied; and

- (c) a copy of any Order for the execution of the Order; or, if no such Order has been made, a certificate to that effect.
- (3) The High Court to which the Order was forwarded shall cause such copies and certificates to be filed without any further proof of the Order for execution, or of the copies thereof, unless the Court, for any special reasons to be recorded under the hand of the Judge, requires such proof.
- (4) The Order shall be executed in the same manner as if it had been passed by the High Court.

Annual turnover

- 34 (1) The annual turnover referred to under section 60(1) of the Act shall be the total sales of goods or services made by the firm in:
 - (a) the last full business year of its participation in the infringement; or
 - (b) the year reflected in the last audited accounts of the firm.
 - (2) Where the figures made available by a firm are incomplete or not reliable, the Commission may determine the value of the sales or services of that firm based on the partial figures it has obtained and any other information which it regards a relevant and appropriate.
 - (3) The value of sales shall be determined before the deduction of VAT and other taxes directly related to the sales.

Issued at Dodoma on the $163^{\rm rd}$ Case Meeting of the Commission by the undersigned on $16^{\rm th}$ day of December, 2022

| S/N | NAME | DESIGNATION | SIGNATURE |
|-----|-----------------------|--------------|--------------|
| 1 | Dr. Aggrey K. Mlimuka | Chairman | Mygry) |
| 2. | Dr. Godwin O. Osoro | Commissioner | Dison |
| 3. | Mr. Jenard L. Bahati | Commissioner | Jenad lazano |
| 4. | Mr. William E. Erio | Commissioner | |