

# **TANZANIA REVENUE AUTHORITY (TRA) ONLINE AUCTION**

## **TERMS AND CONDITIONS**

These terms and conditions shall apply to all online bidding at auction sales conducted by Tanzania Revenue Authority (TRA) online auction. By registering to participate in a TRA auction sale via online bidding, you expressly agree to these terms and conditions. Note that, these terms and conditions are supplemental, meaning that they shall apply in addition to the general conditions of auction sales as stipulated in various Tax laws administered by TRA, and shall be deemed incorporated by reference and made a part of the bid for such sale.

### **Terms & Conditions**

1. Bidder must have a valid TIN issued by Tanzania Revenue Authority (TRA) with an active e-mail account.
2. Using another person's TIN for the online auction transactions is strictly forbidden and against the law.
3. For registration, bidder must click on 'register' to start registration process.
4. Bidders who are already registered on the online auction portal do not need to go through this process again. Rather they shall use their user ID (TIN) and password to sign in and start bidding.
5. TRA shall not provide warranty on the quality, quantity, packaging condition or any other particulars of the assets / goods offered for sale as such an item is auctioned AS-IS and thus request for replacement or refund shall not be accepted.
6. Bidders with non-business TIN shall only be allowed to bid for Motor vehicles Tricycles, Motorcycles and Bicycles in online Customs Public Auction.
7. Bidders with business TIN shall be allowed to bid for any goods in online Public Auction
8. A non-refundable deposit of twenty-five per cent (25%) of the bid price shall be paid immediately by successful bidder and the balance thereof (i.e. seventy five (75) percent) shall be paid within forty-eight (48) hours after the sale.
9. Where the balance of seventy-five percent (75%) is not paid as specified, the bid

shall lapse and the lot in respect of which the balance is outstanding shall be reoffered for sale at the next auction.

10. Goods purchased at an auction shall be removed from the warehouse within three (03) days and where the purchaser fails to remove the goods, he or she shall be liable to pay the warehouse rent and any other charges with effect from the date of sale up to the date of removal.
11. Where the purchased assets/goods are not removed from the warehouse by the date of the next public auction, they may be re-offered for sale at that auction and the original purchaser may claim a refund of the purchase price less:
  - (a) The non-refundable deposit of twenty-five per cent (25%);
  - (b) The rent and charges due, in respect of the warehouse; and
  - (c) The difference between the first and second prices, where the latter is lower than the original purchase price.
12. TRA shall not be responsible for any damage that occurs to assets/goods during their removal from the warehouse by the purchaser, or his or her representative or agents.
13. Any assets/goods which remain in a warehouse after sale under this regulation shall remain in the warehouse at the purchaser's risk.
14. If the successful bidder fails to pay within the prescribed time above, he/she will be blacklisted as a defaulter and his/her registration and TIN will be deactivated to be used in anything to do with TRA (ie Tax Clearance, driving licence, importation of goods, registration of Motor Vehicle, Motorcycles, tricycles etc)
15. For claiming the items auctioned, the winner shall present;
  - a) A valid copy of paid payment bill and bank receipt.
  - b) Power of attorney in case owner sends representative.
  - c) Provide proper identification such as Passport, National I.D or valid Driver's license.
16. Third party claims shall not be entertained.
17. Officers of the Tanzania Revenue Authority are excluded from participating in this Auction.

18. Owner of auctioned item is not allowed to participate in the auction except where auction of his assets/goods is a result of un-paid domestic taxes.
19. For chemicals and other restricted goods bidder shall be registered by an accredited regulatory authority.
20. By submitting a bid applicant undertakes to abide by the conditions and terms of this auction.
21. TRA reserves the right to cancel/withdrawal the auction at any time when need be in accordance with the laws, rules and regulations governing the auction process.
22. Bidders are strictly warned of any malpractice which includes but not limited to feeding wrong information to the online auction system and failing to pay bid amount upon winning the bid within the prescribed period. Failure to abide to this condition infringes the Economic and Organized Crime Control Act. Cap 200 and it amounts to serious offense.
23. Terms and Conditions of this auction are to be carefully considered by an interested person before acceptance and bidder registration.

**“Together We Build Our Nation”**