IN THE FAIR COMPETITION COMMISSION

AT UBUNGO PLAZA, DAR-ES-SALAAM

IN THE MATTER OF FAIR COMPETITION COMPLAINT

Docket No. FCC/Comp.No.2 of 2012

BETWEEN

FAIR COMPETITION COMMISSION……..***COMPLAINANT***

&

MURZAH SOAPS AND DETERGENTS LIMITED…***RESPONDENT***

FINAL FINDINGS OF THE COMMISSION (DECISION)

(Made under Rules 24 (1) and 25 (1) of the Fair Competition Commission Procedure Rules, 2013,
G.N.73 OF 2013)

June, 2014

PRESIDING MEMBERS OF THE COMMISSION

Col. (Rtd) Abihudi N. Nalingigwa	-Deputy Chairman
Ms. Itika-Hilda Mafwenga	- Member
Ms. Blandina S. Gogadi	- Member

1.0 INTRODUCTION

1.1 The Basis of this Decision

This decision emanates from the "Provisional Findings" issued to the Respondents on 10th October 2013. The Provisional Findings were issued following an investigation conducted by the Fair Competition Commission (hereinafter referred to as the Complainant) having there been an alleged breach of section 11(2) of the Fair Competition Act, No. 8 of 2003 (hereinafter referred to as the FCA). It was alleged that Murzah Soap & Detergent Limited (herein referred to as the Respondent) acquired equipment and brands of Sabuni Products Limited in 2008 in contravention of section 11 (2) of the FCA.

According to Rule 17(1) of the FCC Rules, 2013), the Commission is enjoined by this Rule to adopt an inquisitorial procedure in conducting its hearings. Through this Rule, the Commission, as a quasi-judicial decision making body, ascertains the truth about an infringement through extensive investigation and examination of all evidence presented before arriving at a decision.

For the purpose of abiding with the spirit and the principles of natural justice, on 22nd October 2013 the Respondent was duly served with "*Provision Findings*" and, on 23rd October 2013, the Commission issued a Public Notice in three widely circulating newspapers concerning the said "*Provision Findings*". The Commission invited submissions from interested third parties (or parties with material interest to the complaint), and who might have been affected by the Respondent's alleged conduct. No third party submissions were received.

The Respondent, through a letter dated 7th November 2013, wrote to the Commission and requested for two weeks extension of time to respond to the Provisional Findings. On 22nd November 2013 the Commission extended the time as requested, from the date of receipt of the Respondent's letter. To date, however, the Respondent has never responded to the Provisional Findings, meaning that the Respondent did not comply with the requirements of Rule 20(1) of the FCC Rules, 2013 and has further forfeited its rights of oral representation under Rule 22 of the FCC Rules 2013.

In line with the powers given to the Commission under section 62(4) of the FCA, and, notwithstanding the Respondent's failure to file written submissions in response to the Provisional Findings issued by the Commission, the Commission has decided to issue its final Findings (decision) against the Respondent.

1.2 BACKGROUND

On 16th January 2009, the Complainant learnt from *Jamii Forum* that the Respondent acquired Sabuni Products Limited, a company which used to produce powder soap branded "Foma". Through a letter addressed to the Respondent, Ref.CA1/2009/03 dated 26 January 2009, the Complainant initiated preliminary

investigation under Section 69 (1) of the FCA for the alleged violation of the FCA, in particular, for the non-notification of a merger contrary to section 11 (2) and (5) of the FCA. The Respondent did not respond to the letter. A chain of communications ensued as detailed below:

On 13th October 2009 the Complainant sent a reminder letter, Ref. No. CA 1/2009/05 to the Respondent seeking information regarding the transaction and the reasons as to why the transaction was not notified to the Commission in accordance with the provisions of the FCA. Further communications, vide *a letter Ref. No. CA 1/2009/08* dated 18th October 2009 were made. In all such communications, however, the Respondent did not respond to any of them.

On 3rd March 2011, Officers from the Complainant visited the Business Registration and Licensing Agency (BRELA) and discovered that one of the key shareholders of Sabuni Products Ltd was *Sumaria Group of Companies.*

On 5th July 2011, the Complainant wrote a letter to the Managing Director of Sumaria Group (T) Ltd, requesting for the *Sale Agreement* between Sabuni Products Ltd and Murzha Soap and Detergent Limited. On 11th July 2011, **Adept Chambers**, the legal representative of Sumaria Group of Companies submitted to the Complainant, vide a letter with reference number: *Ref.MT/ASK/0130-002*, a copy of the Assets Purchase Agreement.

Upon receipt of the said Asset Purchase Agreement the Complainant was convinced that a *prima facie* case had been established as it was revealed that there was a contravention of Section 11(2) of the FCA by the Respondent.

On 24th May 2012, and, in accordance to Rule 12(3) of the FCC 2010, (in force by then), the Complainant issued a *Statement of the Case* to the Respondent setting out the alleged infringement of the FCA.

Having informed the Respondent the basis of the allegations, the Complainant commenced an in-depth investigation and, on 25th May, 2012, vide a letter with reference number '*Ref. CA 1/2009/35'* the Complainant requested for further information from the Respondent, including a certified copy of the Purchase Agreement.

On 6th June 2012, the Respondent, through its Legal Counsel, *Jurisconsult Law Chambers*, submitted some of the requested information to the Complainant. Having initiated full scale investigation against the Respondent for the alleged breach of the provision of the FCA, to wit section 11 (2), the Respondent was made aware of the facts constituting the allegation and was given opportunity to submit information in response to the allegation.

On 19th June 2012, the Respondent submitted to the Complainant additional information requested, and, in the submission letter, the Respondent requested for an opportunity to meet with the officers of the Complainant seeking to resolve the matter expeditiously. The Complainant's management invited the Respondent to meet with the officers of the Complainant on 28th August 2012 at 10.00 hours. On the scheduled date, one, *Hon. Salim Hassan Abdullah Turky (MP),* the Vice Chairman of Murzah Group of Companies represented the Respondent. The Respondent was once again made aware of the facts constituting the complaint, which are as set out below.

2.0 FACTS CONSTITUTING THIS COMPLANT

Briefly, the *Statement of Case* served to the Respondent had the following facts constituting the complaint:

(i) That, in 2008, the Respondent, being a firm that operated its business (and still operates) within Dar-es-Salaam and in Tanga regions, acquired another firm namely Sabuni Products Limited without notifying the Complainant.

(ii) That, the acquisition/merger took place on 11th April 2008.

(iii) That, the Respondent acquired Sabuni Products Ltd (the firm) including its assets at a price equivalent of TZS [redacted].

(iv) That, the transaction in question amounted to a merger according to section 2 and section 11(2) of the FCA and the Fair Competition (Threshold for Notification of Merger) Order, 2007 as amended by GN No. 93 of 17th April 2009.

(v) That, despite of being aware that the transaction amounted to a notifiable merger in accordance with the provision of the FCA, the Respondent did not notify the Complainant, and ,

(vi) That, the Respondent, by virtue of failing to notify the transaction to the Complainant, was in breach of section 11(2) of the FCA.

3.0 THE RESPONDENT'S ARGUMENT

The Respondent's Representative, having been reminded of the facts of the case during the oral consultative discussions between him and the Complainant's Officers, admitted that the operationalization and enforcement of the FCA was necessary as it leads to the growth of economy if all players observe the principles of competition law and policy. He further admitted that merger notification to the Commission is a legal requirement, **but argued that the transaction in question took place before the existence of the FCA; therefore the transaction was not subjected to the notification regime as contended by the Complainant.**

Upon clarifications by the Complainant's Officers that the FCA was enacted in 2003 and the transactions were consummated in 2008, six years after the enactment of the FCA; and, that the *Notification Threshold Order* was publicized in 2007, the Respondent's Representative admitted that the Respondent was ignorant of the merger notification legal requirement; otherwise they would have notified the Commission. The Respondent's Representative, however, laid blame on the Complainant arguing that the Complainant had not embarked on sufficient advocacy and awareness campaigns in respect of the FCA's operations, particularly to the key stakeholders such as manufacturers and business men.

We have taken note of Hon. Turky's admissions and excuses. However, it is a trite principle of law that ignorance of the law does not afford any excuse for any act or omission. (See *Haule v Ally*).[1]

3.1 REQUEST FOR SETTLEMENT

[1] (Misc. Application No.250 of 2004) [2005] TZHC 51 (31 October 2005) .Available from http://www.saflii.org/tz/cases/TZHC/2005/51.html (as accessed on 2/5/2014).

During the said interparty meeting, the Respondent's Representative, *Hon. Turky*, expressed willingness to amicably settle the matter instead of going to full litigation. He stated that the Respondent was willing to explore the settlement route so that it could proceed with business to improve the economy of the country. He prayed that his request be accepted. Mindful of the Respondent's request and the fact that the Complainant's Officers who held the investigatory discussions with the Respondent's Representatives were not vested with powers to settle the matter (since it is the Commission that is vested with such powers), the Respondent's Representative was informed that when the right time arrives he would be able to submit the settlement request.

Indeed, according to Rule 19(6) of the FCC Rules, 2013, a party may request for settlement, but this can only happen after *Provisional Findings* are issued by the Commission. In view of this, if the Respondent was still interested to settle the matter after receiving the *Provisional Findings*, he was to do so under Rule 21 of the FCC Rules, 2013. As stated earlier, the *Provisional Findings*, were duly issued to the Respondent but, to date, the Respondent has neither indicated a desire to settlement nor responded the Provisional Findings by way of filing written submissions and seeking to appear and address the Commission orally. These procedural fairness rights were made clear to the Respondent when the *Provisional Findings* were communicated to the Respondent.

4.0 MARKET AND MARKET DEFINITION

The Commission has considered all submissions by the Respondent, and the Complainant. We have also reviewed section 2 of the FCA which provides that the words: "competition" "market" and "dominant position in a market", are economic concepts and, subject to the provisions of the FCA, shall be interpreted

accordingly. Further, we have also taken note of the definition of market as defined under section 5 of the FCA. Section 5 (4) of the FCA defines market to mean a market in Tanzania or a part of Tanzania and refers to the range of reasonable possibilities for substitution in supply or demand between particular kinds of goods or services and between suppliers or acquirers, or potential suppliers or acquirers, of those goods or services.

According to the OECD Policy Roundtables, 2012 (DAF/COMP (2012)19), a market definition is regarded as an essential analytical framework 'to examine the ultimate inquiry of whether a particular conduct or transaction is likely to produce anticompetitive effects.'[2] With it, one can assess 'the existence, creation or strengthening of market power, which is defined as the ability of the firm to keep the price above the long-run competitive level.'[3] In these '*Final Findings*' of the Commission, we have been mindful of these principles, together with the guidance given in Section 2 of the FCA, in the course of defining 'markets'.

For the purposes of competition assessment; and, as the starting point for the assessment of final remedies, we are primarily concerned with defining the narrowest set of relevant markets which could be reasonably expected to have been affected by the infringements. The market definition will therefore involve consideration of both the products and geographical and each is analysed below.

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[2] The OECD Round Table Discussions (DAF/COMP (2012)19) is Available from *http://www.oecd.org/daf/competition/Marketdefinition2012.pdf* (as accessed on 27/9/2013). (see generally, page 11.)
[3] Ibid.

4.1 Market Definition

The concept of 'market' for the purposes of competition assessment is viewed as comprising two aspects: product and geographical market.[4] Each of these aspects is further analysed hereunder.

4.1.1 Product Market

The identification of the relevant product market can have a significant impact on the decisions of antitrust courts and enforcement agencies about whether mergers and other conduct in a particular industry or sector are anti-competitive. By definition, a relevant product market comprises all products and/or services which are regarded as interchangeable or substitutable by the consumer by reason of products' characteristics, their prices and their intended use. For the purposes of this '*Final Findings',* we have decided to take 'a conservative approach' and exclude other imported soap-related products from the product market's definition and conclude that the *product market is defined as* the ***locally manufactured detergent powder soap.***

4.1.2 Geographical Market

In defining geographical market, we have considered all areas in which the Respondent is involved in the supply and demand of products, in which the conditions of competition are sufficiently homogeneous and we find that the geographical area under consideration is Tanzania Mainland.

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[4] T*he World Bank, A Framework for the Design and Implementation of Competition Law and Policy*, World Bank, OECD, Paris, (1999) 10. See also Javier Elizalde: "Framework for Valid Market Definition Tests in Merger Control" Working Paper No. 01/10, Facultad de Ciencias Econnomicas y Empresariales Universidad de Navarra, at pg. 4 (available from *http://www.unav.edu/documents/29147/424553/WP_UNAV_01_10.pdf* (as accessed on 27/09/2013).

4.1.3 Relevant market

The relevant market is a consideration of both product and geographical market under which the firms operate. Based on foregoing assessments in part **4.1.1** and **4.1.2**, the Commission concludes that the relevant market in this particular case is ***the locally manufactured detergent powder soap in Mainland Tanzania.***

4.2 Market Structure and Market Shares

4.2.1 Market Share

Based on the information submitted and collected by the Complainant from the Ministry of Industry, Trade, and Marketing (MITM) the market players (producers) with their market shares are as shown in table 3 below.

Table 3: Local Manufacturers of Detergent Powder Soap

S/N	Name	Location
1.	Ecolab (T) Limited	DSM
2.	G& B Soap Industries Ltd	DSM
3.	Murzah Soap and Detergents Ltd	DSM (Est [redacted]% market share)
4.	Soap Allied Industries	DSM
5.	Chemi Soap	KIGOMA
6.	Tan Soap	KIGOMA
7.	Hyderi oil Mills Soap Factory	LINDI
8.	Mamujee Products Limited	TANGA
9.	East Coast Oil and Fats Limited	DSM

Source: MIT, 2011

Up to 2011, Murzah Soap and Detergent Limited had an estimated market share of ……%[5].

5.0 COMMISSION'S LEGAL AND ECONOMIC ARGUMENTS

The Complainant filed a complaint under section 69(1) alleging that the Respondent had contravened Section 11 (2) read together with section 11 (6) of FCA 2003 and the Threshold Order) (as amended by GN No. 93 of 17th April 2009), for failure to notify a merger to the Complainant.

5.1 LEGAL ARGUMENTS

As noted in the above discussion, the current complaint against the Respondent is made up by one count, to wit:

(i) Failure to Notify a Merger Contrary to Section 11(2), Section 11(5) and 11(6) of the FCA, 2003[6] as read together with the Threshold Order (as amended by GN No. 93 of 17th April 2009));

As it was stated earlier, the Respondent has never responded to the *Provisional Findings* of the Commission, duly served upon the Respondent through its Legal Counsels, despite the Commission's decision to grant the Respondent an extended period of time (following the Respondent's request for extension of time) within which the Respondent was to submit its written submissions.

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[5] This was information obtained from Mr. C. Salum, Financial Controller Murzah Soap & Detergent Limited; when visited him by FCC Officers on 5th October 2011.

[6] **Section 11(2) of the Act provides**: '[a] merger is notifiable under this section if it involves turnover or assets above threshold amounts the Commission shall specify from time to time by Order, in the Gazette, calculated in the manner prescribed in the Order.'

Section 11(5) provides : 'Without limiting the operation of sub-section (1), a person shall not give effect to a notifiable merger unless it has, at least 14 days before doing so, filed with the Commission a notification of the proposed merger supplying such information as the Commission may by Order require to be included in such notification.'

Section 11(6) provides: 'Any person who intentionally or negligently acts in contravention of the provisions of this section, commits an offence under this Act.'

The Commission has examined the allegations set out above (regarding breach of the obligation to notify) and the submissions made by the Complainant in respect to such allegations. We find that it is imperative to define what amounts to a merger according to the FCA and what amounts to 'a notifiable merger' according to the Fair Competition Commission (Threshold for Notification of a Merger) Order 2007 as amended.

Section 2 of the FCA provides as follows:

> "**merger**" means an *acquisition of* shares, a business or *other assets*, whether inside or outside Tanzania, *resulting in the change of control* of a business, part of a business or *an asset of a business in Tanzania'*. (Italics added).

The above definition indicates that *a merger* includes also *an acquisition*. Section 2 of the FCA defines the term '*acquisition*' to mean:

> "**Acquisition**" in *relation to* shares or ***assets*** means acquisition, either alone or jointly with another person, of any legal or equitable interest in such shares or assets but does not include acquisition by way of charge only.

In the present complaint, and, according to the *Asset Purchase Agreement*, the Respondent acquired the assets of the Sabuni Products Limited. The acquired assets were assets of the business which, without them, Sabuni Products Limited could not be able to operate.

As regards 'a notifiable merger' Section 11(2) of the FCA requires all transactions which qualify to be a merger and meet the threshold as provided under the Fair Competition (Threshold for Notification of a Merger) Order, 2007 ("*The Threshold*

Order") as amended to be notified to the Commission. The Threshold Order provides that a merger is notifiable if it involves a ***combined market value*** of assets of the merging firms above TZS 800,000,000/=.

In view of section 2, section 11(2) of the FCA, and the *Threshold Order,* the Commission is of the view that the transaction alleged by the Complainant as constituting an infringement of the FCA needs to be further assessed in order to establish: *firstly,* whether it meets the legal requirements of a merger, and, *secondly,* if the first question is in the affirmative; whether it meets the required notification threshold. In so doing, the Commission is compelled to address the following issues:

(a) *Whether the purchase of the assets of Sabuni Products Limited constituted a merger as defined under section 2 of the FCA.*

It is not in dispute that the Respondent purchased all assets of Sabuni Products Limited (a competitor in business). This is evidenced by the Asset Purchase Agreement between Respondent and Sabuni Products Limited executed on 11th April, 2008.

The Commission is of the settled view that, first, the Asset Purchase Agreement indicates that the transaction was a complete transfer and ownership of the said assets, hence a total control of the same by the Respondent. Second, there are also sales completion documents which indicate change of control of the assets of the acquired company. From these two facts, the Commission finds that, since the assets acquired amounted to '*assets of a business in Tanzania*', and, since there was a 'change of control of those assets' (as they passed from Sabuni Products Limited

(the target company) to the Respondent (the acquiring firm), there was a merger. In fact, Clauses 2.1, 2.5, 2.6, 3.1, 4.1, 4.2 and 6.1 of the Agreement signifies that there was 100% acquisition of the assets of a business which concludes a change of control of the assets of a business. Hence, there is a complete satisfaction of the requirements of Section 2 of the FCA and that the transaction amounted to a merger. The Commission holds, therefore, that the Respondent acquired the assets of the target Sabuni Products Limited and these were assets of the business as defined under section 2 of the FCA.

The answer to the first issue leads to the second issue below.

(b) *Whether the transaction meets the required notification threshold (in other words: Whether the combined market value of assets of the merging firms exceeds the threshold as provided in the Threshold Order; that is TZS 800 million).*

It is not disputed that the Respondent purchased assets of Sabuni Products Limited as evidenced by the Asset Purchase Agreement. Paragraph 2(2) of the Threshold Order requires that the calculation of the required threshold should be based on the combined market value of assets of the merging firms. Clause 1.1 of the Asset Purchase Agreement, indicates that the purchase price was USD [redacted] ($[redacted]) equivalent to TZS [redacted]/,[7] which signifies that the value of the assets of the target firm alone (not the combined market value of the merging firm) is well above the threshold amount specified in *G.N No 17 of 2007 (as amended in 2009).* As pointed out earlier, according to *the Threshold Notification Order,* the threshold for a notifiable merger is calculated from the combined market value of the assets of the merging companies. However, it is evident from the documents submitted to the

[7] www.bot-tz.org accessed on 2.6.2014 at 16.00 hours, rate is 1 USD = TZS 1217.05

Complainant, that, the value of the acquired assets alone exceeded the amount stipulated in the *Threshold Notification Order* which is TZS **800** Million.

In view of the above, since the combined market value of the assets of the merging companies exceeded the threshold amount as established by the Threshold Notification Order, the transaction ought to have been notified as per the requirements of the provisions of Section 11(2) of the FCA, as read together with the Fair Competition, (Threshold for Notification of a Merger) Order, 2007 (as amended, 2009). We therefore accept the Complainant's submissions that the transaction was a merger, and, a merger that was subject to the notification requirement.

Having responded to the two issues raised above, there is yet one important issue that needs to be addressed. This is:

> *Whether the period for which merger transaction took place is within the time frame of the coming into force of the FCA and does not exceed six (6) years since the consummation of transaction.*

According to the submission by the Complainant and the evidence made available to us in the course of investigating this complaint, the Respondent acquired assets of Sabuni Products Limited on 11th April, 2008 as evidenced by the *Asset Purchase Agreement*. In terms of limitation of time, Section 60(8) of the FCA 2003 provides that: '[t]he Commission may act upon an offence at any time within six (6) years after the commission of the offence.'

In this complaint the transaction in question was consummated in early 2008 and the investigation of this matter started on 25th January, 2009. The Commission,

therefore, has acted well in time. Furthermore, the *Threshold Order,* as amended, was gazetted in 2007. This means, therefore, that the transaction in question was consummated after the promulgation and Gazettement of the Threshold Order. Consequently, since the investigation commenced a year after the acquisition of the said assets, the matter at hand is not subject to the limitation period of six (6) years as provided for under section 60 (8) of the FCA, 2003.

6.0 FINAL FINDINGS

We have thoroughly examined each piece of evidence collected to ensure that justice is done to this complaint. According to Rule 19(3) of the FCC Rules, 2013, the Commission is enjoined by the rule, where it takes a view that an infringement has been occasioned, to issue *Provisional Findings*. On 10th October 2013 the Commission issued its *Provisional Findings* which set out the facts, legal and economic assessments constituting the findings, the reasons of its findings and the evidence relied upon to arrive at such findings. Such *Provisional Findings* were duly served upon the Respondent's Counsel as required by Rule 19(3) of the FCC Rules 2013.

The *Provisional Findings* issued to the Respondent required the Respondent to file written submissions within 21 days in response to the Commission's *Provisional Findings*. The Respondent was also informed of its right to make oral representations before the Commission within 14 days after filing its written submissions in response to the *Provisional Findings*.

Through a letter dated 7th November 2013, the Respondent wrote to the Complainant requesting for an extension of time within which to respond to the

Provisional Findings. On 22nd November 2013 the Respondent's request was granted and additional 14 days were given as extended period of time granted to the Respondent. To date, however, the Respondent has never filed its written submissions and, has totally failed to utilise the opportunity to do so as provided for by the law for reasons known to Respondent. Further to that, although during interparty meeting prior to the issuance of *Provisional Findings* to the Respondent, the Respondent's Representative (*Hon. Salim Hassan Abdullah Turky*) had shown interest of amicably settling the Complaint, the Respondent has nevertheless failed to apply for such settlement under Rule 19(6) and Rule 21 of the FCC Rules, 2013 despite there being a clear elaboration to that effect as evidenced by what was stated in the *Provisional Findings*.

We have laboured, through examining the available evidence and carrying out the required competition assessment regarding the relevant market (i.e., ***the locally manufactured detergent powder soap in Mainland Tanzania)*** to provide our justifications or reasons as to why we find that the Respondent has infringed the FCA. Reasons to that effect have also been given in this *Final Findings* (decision) as to why the Commission hold a view that infractions against the provisions of the FCA were committed by the Respondent.

7.0 VERDICTS

The Commission finds that the Respondent is liable for failure to Notify a Merger Contrary to Section 11(2), (5) and (6) of the FCA, 2003, read together with the Fair Competition (Threshold for Notification of a Merger) Order, 2007 as amended by GN No. 93 of 17th April 2009), and as explained in detail in paragraph 4.1 to 6.0 above. We also find, in line with Rule 24(3) of the FCC Rules, 2013, that the

Respondent cannot be entitled to benefit an exemption under Section 13(1) of the FCA.

8.0 REMEDIAL ACTIONS

In line with Rule 28 of the FCC Rules, 2013, we have considered the nature of the infringement in question (which is non-notification of a merger transaction), and the fact that the Respondent acquired the competitor in the business and reduced from the relevant market a market player who could have produced products that would have added to the number of choices which consumers of powder soap could have enjoyed. We have also taken into account the Respondent's failure to respond to the *Provisional Findings* despite the fact that the Respondent was granted a total of 35 days to respond to such findings.

In view of the above, and pursuant to Rules 24(4)(a) and (c) and Rule 28(5) of the FCC Rules 2013, we therefore issue a Compliance Order and impose a fine upon the Respondent. The Respondent is hereby required to execute the following remedial actions:

(i) That, pursuant to section 60(1) of the FCA 2003, and Rule 28 and 32 of the FCC Rules of Procedure 2013, the Respondent is ordered to pay administrative monetary fine of equal to 8% of its annual turns over calculated from the Respondent's last audited accounts and made payable to the Commission not later than 30th July 2014.

(ii) That pursuant to section 58(1) and (3) of the FCA, 2003 the Respondent is ordered to refrain from all future conducts that are against the provisions of the FCA, 2003.

9.0 CONCLUSION

For the foregoing reasons, we find that the Respondent breached the provisions of the FCA as stated in this *Final Findings* and the remedial actions against the aforesaid infringements are as stated in paragraph 8 above. The Respondent has a right to appeal against these final Findings of the Commission.

These *Final Findings* (Decision) of the Commission be DELIVERED to the Respondent or its appointed Legal Counsel.

Accordingly, **IT IS SO ORDERED**.

Dated and Signed at Dar es Salaam this ……**5th** ……..date of ……**June**……., 2014.

QUORUM **SIGNATURE**

Col (Rtd) Abihud N Nalingigwa - Deputy Chairman

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Ms. Itika-Hilda Mafwenga - Member

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Ms. Blandina Gogadi - Member

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