
THE UNITED REPUBLIC OF TANZANIA

No. 5

30th June, 2022

ACT SUPPLEMENT

to the Gazette of the United Republic of Tanzania No.5. Vol. 103 dated 30th June, 2022
Printed by the Government Printer, Dodoma by Order of Government

THE FINANCE ACT, 2022

ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE ANIMAL DISEASES ACT, (CAP. 156)
PART III	AMENDMENT OF THE BANK OF TANZANIA ACT, (CAP. 197)
PART IV	AMENDMENT OF THE BUSINESS NAMES (REGISTRATION) ACT, (CAP. 213)
PART V	AMENDMENT OF THE CASHEWNUT INDUSTRY ACT, (CAP. 203)
PART VI	AMENDMENT OF THE COMPANIES ACT, (CAP. 212)
PART VII	AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT, (CAP. 218)
PART VIII	AMENDMENT OF THE DAIRY INDUSTRY ACT, (CAP. 262)
PART IX	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)
PART X	AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT, (CAP. 306)

- PART XI AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY AUTHORITY ACT, (CAP. 414)
- PART XII AMENDMENT OF THE EXPORT TAX ACT, (CAP. 196)
- PART XIII AMENDMENT OF THE FERTILIZERS ACT, (CAP. 378)
- PART XIV AMENDMENT OF THE FOREIGN VEHICLES TRANSIT CHARGES ACT, (CAP. 84)
- PART XV AMENDMENT OF THE GAMING ACT, (CAP. 41)
- PART XVI AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES AND GRANTS ACT, (CAP. 134)
- PART XVII AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE ACT, (CAP. 120)
- PART XVIII AMENDMENT OF THE INCOME TAX ACT, (CAP. 332)
- PART XIX AMENDMENT OF THE INSURANCE ACT, (CAP. 394)
- PART XX AMENDMENT OF THE LAND ACT, (CAP. 113)
- PART XXI AMENDMENT OF THE LAND TRANSPORT REGULATORY AUTHORITY ACT, (CAP. 413)
- PART XXII AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)
- PART XXIII AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT, (CAP. 287)
- PART XXIV AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT, (CAP. 288)
- PART XXV AMENDMENT OF THE MINING ACT, (CAP. 123)

-
- PART XXVI AMENDMENT OF THE NATIONAL PAYMENT SYSTEMS ACT, (CAP. 437)
- PART XXVII AMENDMENT OF THE OCCUPATIONAL SAFETY AND HEALTH ACT, (CAP. 297)
- PART XXVIII AMENDMENT OF THE PORTS ACT, (CAP. 166)
- PART XXIX AMENDMENT OF THE TANZANIA INVESTMENT ACT, (CAP. 38)
- PART XXX AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT, (CAP. 399)
- PART XXXI AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT, (CAP.415)
- PART XXXII AMENDMENT OF THE TAX ADMINISTRATION ACT, (CAP. 438)
- PART XXXIII AMENDMENT OF THE TAX REVENUE APPEALS ACT, (CAP. 408)
- PART XXXIV AMENDMENT OF THE TRUSTEES INCORPORATION ACT, (CAP. 318)
- PART XXXV AMENDMENT OF THE VALUE ADDED TAX ACT, (CAP. 148)
- PART XXXVI AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING ACT, (CAP. 82)

THE UNITED REPUBLIC OF TANZANIA



No. 5 OF 2022

I ASSENT

SAMIA SULUHU HASSAN,
President[30th June, 2022]**An Act to impose and alter certain taxes, duties, levies, fees and to amend certain written laws relating to the collection and management of public revenues.**

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- Short title 1. This Act may be cited as the Finance Act, 2022.
- Commence
ment 2. This Act shall come into operation on the 1st day
of July, 2022.

PART II
AMENDMENT OF THE ANIMAL DISEASES ACT,
(CAP. 156)

- Construction
Cap. 156 3. This Part shall be read as one with the Animal
Diseases Act, hereinafter referred to as the “principal Act.”
- Amendment
of section 3 4. The principal Act is amended in section 3(2) by
inserting the words “and prescribe the use of” between the
words “pesticide” and “vaccines” appearing in paragraph (g).

PART III

AMENDMENT OF THE BANK OF TANZANIA ACT,
(CAP. 197)

Construction
Cap. 197 5. This Part shall be read as one with the Bank of
Tanzania Act, hereinafter referred to as the “principal Act.”

Amendment
of section 35 6. The principal Act is amended in section 35 by
deleting subsection (2) and substituting for it the following:
 “(2) The total amount outstanding at
any time of advances made by the Bank under
this section and section 34 shall not exceed
eighteen percentum of the budgeted domestic
revenues of each of Governments as defined
in section 36.”.

Amendment
of section 36 7. The principal Act is amended in section 36(1) by
inserting the word “domestic” between the words
“budgeted” and “revenues.”

PART IV

AMENDMENT OF THE BUSINESS NAMES (REGISTRATION) ACT,
(CAP. 213)

Construction
Cap. 213 8. This Part shall be read as one with the Business
Names (Registration) Act, hereinafter referred to as the
“principal Act”.

Amendment
of section 2 9. The principal Act is amended in section 2 by
adding in the appropriate alphabetical order the following
new definition:
 ““beneficial owner” has the meaning ascribed to it
under the Anti-Money Laundering Act;”.

Amendment
of section 4 10. The principal Act is amended in section 4 by
deleting paragraph (a) and substituting for it the following:
 “(a) every firm having a place of business in
Tanzania;”.

Amendment
of section 6 11. The principal Act is amended in section 6(1) by
inserting the words “and beneficial owners of the
partnership” immediately after the word “partners”
appearing in paragraph (d).

Amendment
of section 13 12. The principal Act is amended in section 13, by-
(a) designating the content of section 13 as subsection
(1); and

(b) adding immediately after subsection (1) as designated the following:

“(2) A person who-

(a) fails to provide information to the Registrar regarding change in beneficial ownership of the partnership; or

(b) fails to provide the Registrar with statement of particulars containing information on the beneficial owners of the partnership,

commits an offence and shall, upon conviction, be liable to a fine of not less than one million shillings but not exceeding five million shillings.”.

Amendment
of section 21

13. The principal Act is amended in section 21, by-

(a) adding immediately after subsection (1) the following:

“(2) Notwithstanding subsection (1), information on the beneficial owners of a business held by the Registrar in the register of beneficial owners shall be accessible to-

(a) national competent authorities with designated responsibilities for combating money laundering and terrorist financing;

(b) national competent authorities that have the function of investigating or prosecuting offences related to money laundering and terrorist financing, or of tracing, seizing, freezing and confiscating criminal assets;

(c) the Financial Intelligence Unit;

(d) the Tanzania Revenue Authority;

- (e) any other national competent authority, other than the authorities specified in paragraphs (a), (b) and (c) which are responsible for the prevention of money laundering and funding of terrorism; and
- (b) renumbering subsection (2) as subsection (3).

PART V
AMENDMENT OF THE CASHEWNUT INDUSTRY ACT,
(CAP. 203)

Construction
 Cap. 203

14. This Part shall be read as one with the Cashewnut Industry Act, hereinafter referred to as the “principal Act”.

Amendment
 of section
 17A

15. The principal Act is amended in section 17A by deleting subsection (2) and substituting for it the following:

“(2) The total amount of export levy collected under subsection (1) shall be distributed in the following manner:

- (a) 50% shall be remitted to the Ministry responsible for agriculture for agricultural input subsidy and the Agriculture Development Fund; and
- (b) 50% shall be remitted to the Consolidated Fund.”.

PART VI
AMENDMENT OF THE COMPANIES ACT,
(CAP. 212)

Construction
 Cap. 212

16. This Part shall be read as one with the Companies Act, hereinafter referred to as the “principal Act”.

Amendment
 of section 2

17. The principal Act is amended in section 2 by deleting the definition of the term “beneficial owner” and substituting for it the following:

Cap. 423 ““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

Amendment
 of section
 115

18. The principal Act is amended in section 115 by deleting subsection (5) and substituting for it the following:

“(5) Where a company fails to comply with subsection (1), (2), (4) or (6), the company and every officer of the company who is in default shall be liable to a fine of not less than one hundred thousand shillings but not exceeding one million shillings.”.

Amendment
of section
116

19. The principal Act is amended in section 116(4) by deleting the words “default fine” and substituting for them the words “fine of not less than one hundred thousand shillings but not exceeding one million shillings”.

Amendment
of section
393

20. The principal Act is amended in section 393 by adding a proviso immediately after subsection (2) as follows:

“Provided that, the liquidator shall be responsible for maintaining accounting records and underlying documentations relating to the dissolution of a company for a period of at least ten years from the date of dissolution.”.

PART VII

AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT, (CAP. 218)

Construction
Cap. 218

21. This Part shall be read as one with the Copyright and Neighbouring Rights Act, hereinafter referred to as the “principal Act”.

General
amendment

22. The principal Act is amended generally by deleting the words “Society” and “Society’s” and substituting for them the words “Office” and “Office’s” respectively.

Amendment
of section 4

23. The principal Act is amended in section 4 by inserting in their appropriate alphabetical order the following definitions:

““collective management” means the exercise of copyright and related rights by organisations acting in the interest and on behalf of the owners of rights;

“collective management organisation” means an organisation or body exercising

copyright or related rights on behalf of the owners of rights, whose main object is to negotiate for the collection and distribution of royalties and the granting of licenses in respect of copyright works or performer's rights in return of an administrative fee;"

Amendment
of section 46

24. The principal Act is amended in section 46 by deleting the marginal note and substituting for it the following:

“Administration of copyright and neighbouring rights”.

Repeal and
replacement
of
section 47

25. The principal Act is amended by repealing section 47 and replacing for it the following:

“Functions
of Office

47. The functions of the Copyright Office shall be to-

- (a) promote and protect the interest of holders of copyright and neighbouring rights in the administration of copyright;
- (b) maintain registers of works, productions and associations of authors, performers, translators, producers of sound recordings, broadcasters and publishers;
- (c) search for, identify and publish the rights of owners;
- (d) collect and distribute royalties in respect of copyright works or performers rights in areas where collective management organisations do not operate;
- (e) print, publish, issue or circulate any information, report, periodical, books, pamphlet, leaflet or any other material relating to copyright and rights of performers, producers of sound recordings and broadcasters;

- (f) supervise and issue licenses to the collective management organisations to administer the rights of their members;
- (g) give assistance in establishing a collecting organisation for any class of copyright owners;
- (h) deal with issues of anti-piracy; and
- (i) advise the Minister on all matters relating to copyright.”.

Amendment
of section 48

26. The principal Act is amended in section 48, by-

- (a) deleting paragraph (a) and substituting for it the following:
 - “(a) to approve the minimum rates of royalties to be levied in respect of uses to be made of works licensed by it;”; and
 - (b) deleting the word “registering” appearing in paragraph (b) and substituting for it the word “licensing”.

Addition of
section 48A

27. The principal Act is amended by adding immediately after section 48 the following:

“Imposition
of copyright
levy

48A.-(1) There is imposed a copyright levy at a rate of 1.5 percent to be charged on the value of radio/TV set enabling recording, analogue audio recorders, analogue video recorders, CD/DVD copier, digital jukebox and MP 3 player.

(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the levy shall be collected and accounted for.”.

Addition of
Part VIA

28. The principal Act is amended by adding immediately after Part VI the following new Part:

“PART VIA
COLLECTIVE MANAGEMENT OF COPYRIGHT

Licensing of
collective
management
organisations

52A.-(1) A collective management organisation shall not operate in Tanzania without a licence issued by the Office.

(2) The Office shall not license a collective management organisation in respect of the same bundle of rights and category of works if there exists another organisation that has already been licensed under this Act.

(3) A person who operates as a collecting organisation without a licence commits an offence and shall, upon conviction, be liable to a fine of not less than ten million shillings but not exceeding twenty million shillings.

Functions of
collective
management
organisation

52B. The functions of the collective management organisations shall be to-

- (a) promote and encourage creativity in the artistic, literary and scientific fields in Tanzania;
- (b) promote and carry out public awareness on copyright and neighbouring rights;
- (c) pay the royalties to its members who are the appropriate beneficiaries;
- (d) charge fees as approved by the Office to the users of copyright and neighbouring rights;
- (e) enter into reciprocal agreements with foreign societies or other bodies of authors or neighbouring rights owners, in collaboration with the relevant authorities, in respect of their members' works;
- (f) foster harmony and understanding between its members with the users of their works for the purpose of protecting their economic rights;
- (g) provide its members or other persons in need of it, with information on all matters

relating to copyright and neighbouring rights and to give advice and keep its members informed about their rights and interests;

- (h) act as an agent for its members in relation to their copyright and neighbouring rights interests; and
- (i) do any act necessary in relation to the copyright and neighbouring rights and interests of its members.

Conditions
for issuance
of licence

52C. The Office shall license a collective management organisation where-

- (a) it is satisfied that the collective management organisation is capable of promoting its members' interests and of discharging its functions and objectives;
- (b) it consists of at least thirty members;
- (c) the organisation is incorporated under the Companies Act.

Cap. 212

Submission
of financial
year report
to Office

53D.-(1) A collective management organisation shall, as soon as reasonably practicable after the end of each financial year, submit to the Office-

- (a) a report of its operations during that year; and
- (b) a copy of its audited accounts in respect of that year.

(2) This section shall apply without prejudice to the obligations of a collective management organisation under the provisions of the Companies Act or any other written law.

Immunity

54E. No matter or thing done by any member of the Board or an employee of the

Office shall, if done *bonafide* in the execution or purported execution of the functions conferred upon that member or employee by this Act, render the member or employee personally liable for that matter or thing.

Appeal

54F.-(1) A person who is aggrieved by any decision or act of the collective management organisation may, within thirty days from the date of the decision or act, appeal to the Office.

(2) Any person aggrieved by the act or any decision made by the Office may, within thirty days from the date of the decision, appeal to the Minister.

Collective
management
organisation
regulations

54G. The Minister may, for the purpose of this Part, make regulations prescribing-

- (a) procedure for application, issuance and cancellation of licence; and
- (b) procedure to be complied by collective management organisations in making rules for collection and distribution of royalties.”.

PART VIII

AMENDMENT OF THE DAIRY INDUSTRY ACT, (CAP. 262)

Construction
Cap. 262

29. This Part shall be read as one with the Dairy Industry Act, hereinafter referred to as the “principal Act”.

Amendment
of section 10

30. The principal Act is amended in section 10(s) by deleting the words “Tanzania Food, Drugs and Cosmetics Authority” and substituting for them the words “Tanzania Bureau of Standards”.

PART IX

AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)

Construction
Cap. 147

31. This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendment
of section 16

32. The principal Act is amended in section 16 by deleting subsection (3).

Amendment
of section 18

33. The principal Act is amended in section 18 by deleting subsection (5).

Amendment
of section
124

34. The principal Act is amended in section 124 by deleting the words “cable, television network or cable operator” and substituting for them the words “operator of cable, terrestrial infrastructure, satellite or other technology”.

Amendment
of section
125

35. The principal Act is amended in section 125(1) by deleting paragraph (e) and substituting for it the following:

“(e) any pay-to-view television service provider using cable, terrestrial infrastructure, satellite or other technology when the service is supplied.”.

Amendment
of Fourth
Schedule

36. The principal Act is amended in the Fourth Schedule, by-

(a) adding immediately below Heading 05.01 the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
17.04		Sugar confectionary (including white chocolate), not containing cocoa.			
	1704.10.00	- chewing gum, whether or not sugar-coated			
		Locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1704.90.00	- Other			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00

18.06		Chocolate and other food preparations containing cocoa			
	1806.31.00	-- filled, Chocolate in divided bars etc filled with cocoa and sugar preparation			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1806.32.00	- not filled			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1806.90.00	-Other			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.31.00	--Sweet biscuits			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00

”

- (b) adding the words “except those solely used by exporters of horticultural products” immediately after the word “plastics” appearing at the end of the description of Heading 39.23; and
- (c) inserting immediately before Heading 85.23 the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
85.07		Electric accumulators,			

		including separators thereof, whether or not rectangular (including) square)			
	8507.10.00	Locally produced	u	Nil	5%
		Imported	u	Nil	10%
	8507.20.00	- other lead-acid accumulators			
		Locally produced	u	Nil	5%
		Imported	u	Nil	10%

”

PART X

AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT,
(CAP. 306)

Construction
Cap. 306

37. This Part shall be read as one with the Electronic and Postal Communications Act, hereinafter referred to as the “principal Act”.

Addition of
section 164B

38. The principal Act is amended by adding immediately after section 164A the following:

“Imposition
of fees on
television
decoder
subscription

164B.-(1) There is imposed a fee to be charged on television decoder subscription paid at a rate ranging from 500 to 2,000 shillings.

(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the fee shall be collected and accounted for.”

PART XI

AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY
AUTHORITY ACT,
(CAP. 414)

Construction
Cap. 414

39. This Part shall be read as one with the Energy and Water Utilities Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 7

40. The principal Act is amended in section 7(1)(b), by-

- (a) deleting the word “establish” appearing in subparagraph (ii) and substituting for it the word “enforce”; and
- (b) deleting the words “standards for the” appearing in subparagraph (iii).

PART XII
AMENDMENT OF THE EXPORT TAX ACT,
(CAP. 196)

Construction
Cap. 196

41. This Part shall be read as one with the Export Tax Act, hereinafter referred to as the “principal Act”.

Amendment of
Schedule

42. The principal Act is amended in the Schedule by adding immediately after item 2 the following:

No.	Item	Rate
3.	Copper waste or scrap metals of Headings 72.04 and 74.04	Thirty percentum of the value of the commodity (f.o.b) or 150 USD per tonne, whichever is greater.

”

PART XIII
AMENDMENT OF THE FERTILIZERS ACT,
(CAP. 378)

Construction
Cap. 378

43. This Part shall be read as one with the Fertilizers Act, hereinafter referred to as the “principal Act”.

Amendment of
section 28

44. The principal Act is amended in section 28 by deleting the phrase “and conform to the standards prescribed in the regulations”.

PART XIV
AMENDMENT OF THE FOREIGN VEHICLES TRANSIT CHARGES ACT,
(CAP. 84)

Construction
Cap. 84

45. This Part shall be read as one with the Foreign Vehicles Transit Charges Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

46. The principal Act is amended in section 3 by adding a proviso to subsection (2) as follows:

“Provided that, such charge shall be charged solely on a round trip to a destination within Mainland Tanzania.”.

Amendment of
Schedule

47. The principal Act is amended in the Schedule by deleting the words “USD 16” appearing in the third column of item 2 and substituting for them the words “USD 10”.

PART XV
AMENDMENT OF THE GAMING ACT,
(CAP. 41)

Construction
Cap. 41

48. This Part shall be read as one with the Gaming Act, hereinafter referred to as “the principal Act”.

Amendment of
section 3

49. The principal Act is amended in section 3 by adding in their appropriate alphabetical order the following new definitions:

““winning” means the receipt of an amount of payment or other consideration including a prize, award or reward given by way of money, assets, goods or property in kind to a person after having participated in a gaming activity recognised under this Act;

“withholding agent” means a person required to withhold gaming tax on winning from a payment under this Act and remit the amount withheld to the Commissioner;”.

Amendment of
section 31

50. The principal Act is amended in section 31-

(a) in subsection (2)(b) by inserting the word “monthly” between the words “the” and “gross”;

(b) adding immediately after subsection (5) the following:

“(6) The provisions of the Tax Administration Act relating to the maintenance of documents, tax liability, collection and recovery of tax, imposition of interest, tax enforcement, objection and appeal shall apply with respect to gaming tax under this Act.”.

Amendment of section 31A

51. The principal Act is amended in section 31A by-

(a) deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding subsection (1)-

(a) land-based casino shall be taxed at a rate of twelve percent on the amount or value of winnings; and

(b) sports betting shall be taxed at a rate of ten percent on the amount or value of winnings.”;

(b) deleting subsection (4) and substituting for it the following:

“(4) For purposes of collecting gaming tax under subsection (1), the licensee of a gaming activity in which the winning is made and paid for, shall be a withholding agent of a person entitled to the winning and responsible for-

(a) issuing notifications necessary for collection of gaming tax on winning and withholding the gaming tax at the time of payment of winning;

(b) remitting the withheld gaming tax to the Commissioner electronically on or before the seventh day of the following month from the month of payment of the winning; and

(c) submitting return or certificate of payment of the withheld gaming tax to the Commissioner not later than fifteen days following the end of each calendar month.

(5) The Commissioner may, subject to subsection (4) and in consultation with the Board, issue guidelines on the mode of reporting and collection of gaming tax on winning under this Act.

(6) A licensee or withholding agent who fails to withhold gaming tax under this Act shall be responsible to pay the amount of gaming tax on winning not withheld together with the interest and penalty as provided for under the Tax Administration Act.”

Cap. 438

PART XVI
AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES
AND GRANTS ACT,
(CAP. 134)

Construction
Cap. 134

52. This Part shall be read as one with the Government Loans, Guarantees and Grants Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

53. The principal Act is amended in section 3 by deleting the proviso to subsection (1) and substituting for it the following:

“Provided that, the authority conferred upon the Minister by this section shall be exercised in such a manner that the borrowing does not exceed the sustainability threshold indicators from debt sustainability analysis conducted on annual basis or at any other period as the Minister may deem appropriate.”.

Amendment of
section 19

54. The principal Act is amended in section 19, by-

(a) deleting the words “Commissioner for Policy Analysis” appearing in subsection (1) and substituting for them the words “Commissioner responsible for Debt Management”;

(b) by deleting subsection (3) and substituting for it the following:

“(3)Members of the technical committee shall be-

- (a) heads of unit involved in debt management from the respective institutions as specified under section 18 of this Act;
- (b) head of the institution or division responsible for national planning in the Ministry responsible for finance;
- (c) Commissioner for policy analysis in the Ministry responsible for finance;
- (d) head of institution or division responsible for public and private partnership; and
- (e) Treasury Registrar.”.

Repeal and replacement of section 20

55. The principal Act is amended by repealing section 20 and replacing for it the following:

“Secretariat 20. The department responsible for debt management within the Ministry shall, in such manner as may be provided for in the regulations, constitute the National Committee Secretariat.”.

PART XVII

AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE ACT, (CAP. 120)

Construction
Cap. 120

56. This Part shall be read as one with the Hides, Skins and Leather Trade Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

57. The principal Act is amended in section 3-

Cap. 283

- (a) in the interpretation of the term “hide” by adding the words “but does not include trophy as defined in the Wildlife Conservation Act” immediately after the word “camels”.
- (b) in the interpretation of the term “skin” by deleting the words “animal of the smaller kinds, including sheep, goat, pigs, reptiles, birds and fishes or the immature animals of larger species including calves” and substituting for them the words “domestic

Cap. 283 animal of the smaller kind, including sheep, goat, pigs, birds and fishes or the immature animals of larger species including calves but does not include trophy as defined in the Wildlife Conservation Act”.

PART XVIII
AMENDMENT OF THE INCOME TAX ACT,
(CAP. 332)

Construction
Cap. 332

58. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the “principal Act.”

Amendment of
section 3

59. The principal Act is amended in section 3-
- (a) in the definition of the term “business”, by-
 - (i) adding immediately after paragraph (a) the following:
 - “(b) a transaction or activity carried out through the internet or an electronic means including an electronic service or transaction conducted in the digital market place regardless of the manner in which such transaction is carried out;”;
 - (ii) renumbering paragraph (b) as paragraph (c);
 - (b) by adding in the appropriate alphabetical order the following definitions:
 - ““digital market place” means a platform which enables direct interaction between buyers and sellers of electronic services;
 - “electronic service” has the meaning ascribed to it under section 51 of the Value Added Tax Act;
 - “alternative financing arrangement” means any financial arrangement approved by the Bank of Tanzania other than

Cap. 148

	conventional arrangements;”.	financial
Amendment of section 10	<p>60. The principal Act is amended in section 10(3)(b), by-</p> <p>(a) deleting the word “and” appearing at the end of subparagraph (i);</p> <p>(b) deleting a comma appearing at the end of subparagraph (ii) and substituting for it a semi-colon and the word “and”; and</p> <p>(c) adding immediately after subparagraph (ii) the following:</p> <p style="padding-left: 40px;">“(iii) for a special strategic investment approved by the National Investment Steering Committee under the Tanzania Investment Act,”.</p>	
Amendment of section 12	<p>61. The principal Act is amended in section 12(5) by deleting the definition of the term “equity” and substituting for it the following:</p> <p style="padding-left: 40px;">“equity” means paid up share capital at the end of the year of income;”.</p>	
Amendment of section 32	<p>62. The principal Act is amended in section 32, by-</p> <p>(a) adding immediately after subsection (6) the following:</p> <p style="padding-left: 80px;">“(7) For the purpose of this section, where an alternative financing arrangement approved by the Bank of Tanzania is payable as cost plus margin, the margin shall be treated in the same manner as interest.”; and</p> <p>(b) renumbering subsection (7) as subsection (8).</p>	
Addition of Division VI	<p>63. The principal Act is amended by adding Division VI immediately after section 65S as follows:</p> <p style="text-align: center;">“DIVISION VI <i>Transportation</i></p> <p>65T.-(1) The income of a resident person engaged in transportation of passengers or goods shall be determined in accordance with Subdivision B of Part III.</p>	

Persons
engaged
in
transport
ation of

passengers
or
goods

(2) Expenses of a resident person engaged in transportation of passengers or goods shall be determined in accordance with Subdivision D of Part III.

(3) Notwithstanding the provisions of sub-section (1), tax payable by a resident person under this Division shall be determined in accordance with the rates prescribed in paragraph 2(5) of the First Schedule.

(4) The tax payable under subsection (3) shall be the person's advance tax.

(5) The persons referred to under this Division shall comply with electronic means of issuing receipts as may be prescribed by the Commissioner."

Amendment of
section 66

64. The principal Act is amended in section 66(4) by adding the words "whether physically or through any electronic means" immediately after the words "United Republic" appearing in paragraph (b).

Amendment of
section 69

65. The principal Act is amended in section 69, by-

- (a) adding the words "including payment made for harnessing, generating or utilising land, air or water natural resources for generation of power or anything of value whether the respective natural resource is located alongside the border or within the country" immediately after the word "waters" appearing at the end of paragraph (c); and
- (b) adding immediately after paragraph (l) the following:

"(m) payments made by an individual other than payments made in conducting a business in respect of a service rendered by a non-resident through a digital market place".

Amendment of
section 74

66. The principal Act is amended in section 74(1)(b) by adding the words "and in the case of distributions by a resident financial institution and for purpose of section 75(6), amount of distributions which

are treated as not-distributable as determined by the Bank of Tanzania” immediately after the word “respectively”.

Addition of section
77A

67. The principal Act is amended by adding immediately after section 77 the following:

“Tax credit for business or investment operating in both Mainland Tanzania and Tanzania Zanzibar”
77A. A resident person, other than a partnership, who carries out business or investment in both Mainland Tanzania and Tanzania Zanzibar, may claim a tax credit for year of income for any income tax paid by the person in relation to the person’s taxable income from business or investment carried out in Mainland Tanzania or Tanzania Zanzibar, as the case may be.”

Amendment of
section 82

68. The principal Act is amended in section 82(2), by-

- (a) deleting paragraph (a);
- (b) renaming paragraphs (b) to (e) as paragraphs (a) to (d) respectively; and
- (c) adding immediately after paragraph (d) as renamed the following:

“(e) interest paid to a holder of corporate or municipal bonds issued and listed at the Dar es Salaam Stock Exchange with effect from 1st July, 2022.”.

Amendment of
section 86

69. The principal Act is amended in section 86(1), by-

- (a) deleting the semi-colon and the word “and” appearing at the end of paragraph (f); and
- (b) deleting paragraph (g).

Addition of
sections 90A

70. The principal Act is amended by adding immediately after section 90 the following:

“Tax payment on income realised through”
90A.-(1) Where a non-resident person receives a payment that has a source in the United Republic from an individual, other than a payment made in the course

digital
market place

of conducting business, in respect of services rendered through a digital market place, such person shall pay income tax for payments received in a calendar month by way of single instalment equal to two percent of the gross payment.

(2) A person referred to under subsection (1) shall be liable to pay income tax by filing a return to the Commissioner on or before the seventh day of the month following the month to which the payment relates.

(3) The Minister may, by regulations, prescribe procedures for assessing and collecting income tax or giving effect to the provisions of this section.

(4) For the purpose of subsection (1), “gross payment” means the payment made but does not include value added tax.”.

Amendment of
section 92

71. The principal Act is amended in section 92(b) by adding the words “or 90A” immediately after figure “90(1)”.

Amendment of
First Schedule

72. The principal Act is amended in the First Schedule-

(a) in paragraph 2, by-

- (i) adding the words “not including income derived by independent professionals and providers of, technical, management, construction and training services” immediately after the word “business” appearing in subparagraph (1)(a);
- (ii) deleting the table appearing in subparagraph (3) and substituting for it the following:

“

TURNOVER	TAX PAYABLE WHERE SECTION 35 OF TAX	TAX PAYABLE WHERE SECTION 35 OF TAX
----------	--	--

	ADMINISTRATI ON ACT IS NOT COMPLIED WITH	ADMINISTRATI ON ACT IS COMPLIED WITH
Where turnover does not exceed Tshs. 4,000,000/=	NIL	NIL
Where turnover exceeds Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=	Tshs. 100,000/=	3% of turnover in excess of Tshs. 4,000,000/=
Where turnover exceeds Tshs. 7,000,000/= but does not exceed Tshs. 11,000,000/=	Tshs. 250,000/=	Tshs. 90,000/= plus 3% of turnover in excess of Tshs. 7,000,000/=
Turnover of Tshs. 11,000,001/= but does not exceed Tshs. 100,000,000/=	3.5% of turnover	

(iii) adding immediately after subparagraph (3) the following:

“(4) The Minister may, in consultation with the Minister responsible for finance of the Revolutionary Government of Zanzibar, determine the presumptive rate applicable in Tanzania Zanzibar.

(5) The rates of income tax referred to in section 65T shall be as follows:

Category of Vehicles	Tax Payable
Category A : Goods Vehicle	
Load Vehicle between 0 - 1 Tonne	180,000
Load Vehicle between 1 - 5 Tonnes	450,000
Load Vehicle between 6 - 10 Tonnes	720,000
Load Vehicle between 11 - 15 Tonnes	1,710,000
Load Vehicle between 16 - 20 Tonnes	2,430,000
Load Vehicle between 21 - 25 Tonnes	2,610,000
Load Vehicle above 25 Tonnes	2,790,000
Category B : Passenger Vehicle	
Bus and other similar vehicle with seating capacity below 10 passengers	180,000
Bus with seating capacity above 10 but below 16 passengers	450,000
Bus with seating capacity from 16 up to 30 passengers	720,000

Bus with seating capacity up to 32 passengers	1,710,000
Ordinary bus	2,430,000
Semi-luxury bus	2,610,000
Luxury bus	2,790,000

(b) in paragraph 4(b), by-

- (i) adding immediately after subparagraph (ii) the following:
 - “(iii) in the case of royalty referred to in paragraph (c) of the definition of the term “royalty” - ten percent;”; and
- (ii) renumbering subparagraph (iii) as subparagraph (iv).

Amendment of
Second Schedule

73. The principal Act is amended in paragraph 1 of the Second Schedule by adding immediately after subparagraph (x) the following:

- “(y) amount derived from gain on realisation or transfer of mineral rights and mineral information to a partnership entity formed between the Government and an investor;
- (z) amount derived from gain on realisation or transfer of free carried interest shares from a partnership entity to the Government;
- (aa) amount derived from gain on realisation or transfer of shares to the Government through the Treasury Registrar.”.

PART XIX
AMENDMENT OF THE INSURANCE ACT,
(CAP. 394)

Construction
 Cap. 394

74. This Part shall be read as one with the Insurance Act, hereinafter referred to as “the principal Act”.

Addition of
 section 133A

75. The principal Act is amended by adding immediately after section 133 the following:

“Mandatory
 insurance

133A.-(1) Subject to the provisions of this Act and any other written law, a person shall not import goods or operate a public market, commercial building, marine vessel, ferry or pantoon without obtaining an insurance cover.

(2) The Minister shall, by regulations, prescribe commercial buildings, public markets and imported goods requiring mandatory insurance.”.

PART XX
AMENDMENT OF THE LAND ACT,
(CAP. 113)

Construction
 Cap. 113

76. This Part shall be read as one with the Land Act, hereinafter referred to as “the principal Act”.

Amendment of
 section 33

77. The principal Act is amended in section 33, by-

- (a) deleting the words “one per centum per month shall be payable on the unpaid amount until payment of the amount is made, and such interest shall be collected and recoverable in the same manner as rent.” appearing in subsection (11) and substituting for them the words “zero point five per centum per month shall be payable on the unpaid amount until payment of the amount is made and interest at the rate of one per centum per month after twelve months, and such interest shall be collected and recoverable in the same manner as rent”; and

(b) adding immediately after subsection (12) the following:

“(13) Without prejudice to the provision of subsection (10), the Minister responsible for finance may, upon recommendation from the Minister, exempt the whole or part of interest accrued from land rent arrears.

(14) The Minister may, in consultation with the Minister responsible for finance, make regulations prescribing the criteria, manner and procedure for grant of exemption under this section.”

PART XXI

AMENDMENT OF THE LAND TRANSPORT REGULATORY AUTHORITY ACT, (CAP. 413)

Construction
Cap. 413

78. This Part shall be read as one with the Land Transport Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 5

79. The principal Act is amended in section 5(1)(c), by-

(a) deleting the word “establish” appearing in subparagraph (i) and substituting for it the word “enforce”; and

(b) deleting the words “standards for the” appearing in subparagraph (ii).

PART XXII

AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)

Construction
Cap. 290

80. This Part shall be read as one with the Local Government Finance Act, hereinafter referred to as the “principal Act”.

Amendment of
Schedule

81. The principal Act is amended in paragraph 1 of Schedule-

(a) by deleting the figure “5%” appearing in subparagraph (c) and substituting for it the figure “3%”; and

(b) in the third column, by adding immediately after the last item the following:

“ • a cess on seeds”.

PART XXIII

AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT, (CAP. 287)

Construction
Cap. 287

82. This Part shall be read as one with the Local Government (District Authorities) Act, hereinafter referred to as the “principal Act”.

Amendment of
section 113

83. The principal Act is amended in section 113 by adding immediately after subsection (2) the following:

“(3) Each district authority shall establish a one-stop centre for co-ordinating, encouraging, promoting and facilitating business within its area of jurisdiction.

(4) The Minister may make regulations for better implementation of the provisions of subsection (3)”.

PART XXIV

AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT, (CAP. 288)

Construction
Cap. 288

84. This Part shall be read as one with the Local Government (Urban Authorities) Act, hereinafter referred to as the “principal Act”.

Amendment of
section 60

85. The principal Act is amended in section 60 by adding immediately after subsection (5) the following:

“(6) Each urban authority shall establish a one-stop centre for co-ordinating, encouraging, promoting and facilitating business within its area of jurisdiction.

(7) The Minister may make regulations for better implementation of the provisions of subsection (6).”.

PART XXV

AMENDMENT OF THE MINING ACT, (CAP. 123)

Construction
Cap. 123

86. This Part shall be read as one with the Mining Act, hereinafter referred to as the “principal Act”.

Amendment of
section 87

87. The principal Act is amended in section 87(1), by-

- (a) adding immediately after paragraph (c) the following:
 - (d) “in the case of gold sold at refinery centers, of four per centum;
 - (e) in the case of coal used as industrial raw material, of one per centum;”;
- (b) renaming paragraphs (d) and (e) as paragraphs (f) and (g), respectively.

PART XXVI

AMENDMENT OF THE NATIONAL PAYMENT SYSTEMS ACT, (CAP. 437)

Construction
Cap. 437

88. This Part shall be read as one with the National Payment Systems Act, hereinafter referred to as the “principal Act”.

Amendment of
section 46A

89. The principal Act is amended in section 46A, by-

- (a) deleting the marginal note and substituting for it the following:
 - “Electronic money transactions levy”
- (b) deleting the words “mobile money transfer” wherever they appear and substituting for them the words “electronic money”;
- (c) deleting figure “10,000” appearing in subsection (1) and substituting for it figure “4,000”;
- (d) adding immediately after subsection (2) the following:

“(3) The provisions of this section shall not apply to transactions involving payment of salaries by employers.”.

PART XXVII

AMENDMENT OF THE OCCUPATIONAL SAFETY AND HEALTH ACT, (CAP. 297)

Construction
Cap. 297

90. This Part shall be read as one with the Occupational Safety and Health Act, hereinafter referred to as the “principal Act”.

Amendment of
section 17

91. The principal Act is amended in section 17(3) by inserting the words “within seven days” immediately before the words “upon fulfilling”.

PART XXVIII

AMENDMENT OF THE PORTS ACT, (CAP. 166)

Construction
Cap. 166

92. This Part shall be read as one with the Ports Act, hereinafter referred to as the “principal Act”.

Amendment of
section 67

93. The principal Act is amended in section 67 by deleting subsection (3) and substituting for it the following:

“(3) The Tanzania Revenue Authority shall collect wharfage revenue and deposit the same in a bank account opened at the Bank of Tanzania and the revenue shall be disbursed to the Authority by the Paymaster General.”.

PART XXIX

AMENDMENT OF THE TANZANIA INVESTMENT ACT, (CAP. 38)

Construction
Cap. 38

94. This Part shall be read as one with the Tanzania Investment Act, hereinafter referred to as the “principal Act”.

Amendment of
section 20

95. The principal Act is amended in section 20(8) by deleting the words “the Minister for finance shall confer such additional fiscal incentives as approved by the National Investment Steering

Committee under an order published in the *Gazette*” and substituting for them the words “such fiscal incentives shall be granted in accordance with the relevant tax law”.

PART XXX

AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT, (CAP. 399)

Construction
Cap. 399

96. This Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 10

97. The principal Act is amended in section 10(1), by-

- (a) deleting the words “national policy” appearing in paragraph (b) and substituting for them the words “fiscal policy”; and
- (b) deleting the words “Zanzibar Government” appearing in paragraph (c) and substituting for them the words “Revolutionary Government of Zanzibar”.

Amendment of
section 23A

98. The principal Act is amended in section 23A(2), by-

- (a) adding the words “self-financing operational services” immediately after the words “consultancy services; and
- (b) adding a proviso as follows:

“Provided that, the amount collected as custom processing fees arising from fees on self-financing operational services shall be retained by the Authority for a period of one year from 1st July, 2022 up to 30th June, 2023.”.

Amendment of
Second Schedule

99. The principal Act is amended in paragraph 1 of the Second Schedule by adding immediately after subparagraph (4) the following:

“(5) A member of the Board under section 10(1)(a) to (e) may attend meetings of the Board in person or through a duly appointed proxy:

Provided that, the appointed proxy shall be of a rank of Director or above.”.

PART XXXI

AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT, (CAP.415)

Construction
Cap. 415

100. This Part shall be read as one with the Tanzania Shipping Agencies Act, hereinafter referred to as the “principal Act”.

Amendment of
section 5

101. The principal Act is amended in section 5, by-

- (a) deleting a semicolon and the word “and” appearing at the end of paragraph (g) and substituting for it a fullstop; and
- (b) deleting paragraph (h).

Amendment of
section 7

102. The principal Act is amended in section 7 by deleting subsection (1) and substituting for it the following:

“(1) The Corporation shall have exclusive mandate as to the carrying out of clearing and forwarding functions relating to import and export of arms and ammunition, mineral concentrates, chemical used by mining companies, Government trophies and live animals under the Wildlife Conservation Act.”.

Amendment of
section 12

103. The principal Act is amended in section 12(1), by-

- (a) deleting the word “establish” appearing in paragraph (b) and substituting for it the word “enforce”; and
- (b) deleting the words “standards for the” appearing in paragraph (c).

PART XXXII
AMENDMENT OF THE TAX ADMINISTRATION ACT,
(CAP. 438)

Construction
Cap. 348

104. This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

105. The principal Act is amended in section 3(3) by adding the words “or any other electronic system” immediately after the word “machine” appearing in paragraph (a) of the definition of the term “fiscal device”.

Amendment of
section 22

106. The principal Act is amended in section 22, by-

(a) deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding the provision of subsection (1), the Commissioner General shall-

- (a) register and issue Taxpayer Identification Number to every Tanzanian citizen who has been registered and issued with a National Identification Number under the Registration and Identification of Persons Act; and
- (b) ensure each Taxpayer Identification Number issued is connected with a National Identification Number.”;

(b) adding a proviso to subsection (3) as follows:

“Provided that, for purposes of this Act, a registered person with a branch in Tanzania Zanzibar shall use Zanzibar Registration Number issued by Zanzibar Revenue Board.”;

(c) adding immediately after subsection (4) the following:

“(5) The provisions of subsection (2) shall come into operation on 1st January, 2023.”;

Cap. 36

- (d) renumbering subsections (5) to (8) as subsections (6) to (9) respectively; and
- (e) deleting the reference to subsection (5) appearing in subsection (7) and (8) as renumbered and substituting for it the reference to subsection (6)”.

Repeal and replacement of section 28

107. The principal Act is amended by repealing section 28 and replacing for it the following:

“Licensing of tax consultants

28.-(1) Subject to subsection (2), the Commissioner General may licence an individual to act as a tax consultant on behalf of any person under a tax law for purposes of discharging the person’s obligation in a tax law.

(2) The Commissioner General shall not licence an individual to act as a tax consultant under a tax law unless he is satisfied that the individual has fulfilled the conditions prescribed in the regulations or licence issued by the Commissioner.

(3) A duly licensed tax consultant may act as an agent of a taxpayer under any tax law subject to conditions prescribed in the regulations or licence.

(4) Except as otherwise provided for under this Act, an individual other than an employee or manager of a person, who is not licensed under this section, shall not act on behalf of such person or communicate with the Commissioner General on pretext of representing a person on any matter under any tax law.”.

Amendment of section 35

108. The principal Act is amended in section 35(10) by deleting the date “1st July, 2021” and substituting for it the date “1st July, 2022.”.

Addition of
section 37A

109. The principal Act is amended by adding immediately after section 37 the following:

“Electro-
nic filing
of tax
returns

37A.-(1) Every taxpayer required to file return shall file the return electronically on or before the due date as prescribed in the specific tax law.

(2) The Minister may prescribe the form and manner in which the tax return shall be filed electronically.

(3) Notwithstanding subsection (1), the Commissioner General may, by notice in writing and under special circumstances, permit a person to file a tax return manually or by any other means.”.

Addition of
section 45A

110. The principal Act is amended by adding immediately after section 45 the following:

“Registra-
tion and
monitoring
of storage
facility

45A.-(1) Any person who establishes a storage facility with the aim of keeping goods for business purposes shall register the facility with the Commissioner General.

(2) The owner of the storage facility registered under subsection (1) shall keep records of all stored goods and report to the Commissioner General on monthly basis in the manner prescribed by the Commissioner General.

(3) Where the Commissioner General satisfies himself that a storage facility has not been registered as required or goods have been kept without being reported as required under subsection (2), the facility owner shall be liable to a penalty of 300 currency points and be responsible to pay any detected loss of revenue with respect to undisclosed goods, whether the goods are owned by the storage facility owner or not.”.

Amendment of
section 65

111. The principal Act is amended in section 65, by-

- (a) inserting the words “Subject to subsection (2)” immediately before the word “Where” appearing at the beginning of subsection (1); and
- (b) deleting subsection (2) and substituting for it the following:

“(2) The provisions of subsection (1) shall apply where the default which occurred was due to fraud as it shall be proved in a court of law.”.

Amendment of
section 82

112. The principal Act is amended in section 82 by deleting the opening phrase and substituting for it the following:

“Notwithstanding the provisions of a tax law relating to offence, a person who fails to comply with a provision of a tax law commits an offence and shall, on conviction be liable-”;

Amendment of
section 86

113. The principal Act is amended in section 86-

- (a) by deleting paragraph (b) appearing in subsection (1) and substituting for it the following:

“(b) fails to issue fiscal receipt or fiscal invoice at the time of supply of goods, rendering service or receiving payment for goods or service;”;

- (b) in subsection (4) by deleting the word “for” appearing between the words “payment” and “goods” and substituting for it the words “or receipt of”.

Amendment of
section 87

114. The principal Act is amended in section 87 by adding immediately after subsection (4) the following:

“(5) A person who is required to be registered or licensed under a tax law to perform any function and fails to apply for such registration or licensing within the

period prescribed by law or as may be notified by the Commissioner General commits an offence and shall, on conviction, be liable to a fine not exceeding 500 currency points or to imprisonment for a term not exceeding one year or to both.”.

Addition of
section 91A

115. The principal Act is amended by adding immediately after section 91 the following:

“Excise duty
offences

Cap. 147

91A.-(1) A person who, contrary to the provisions of the Excise (Management and Tariff) Act-

- (a) manufactures any excisable goods without being licenced by the licensing authority;
- (b) does not abide with any of the condition in a licence imposed on him or breaches any of the licence conditions given to him;
- (c) does not obey a suspension or revocation of his licence by the Commissioner together with any condition thereof;
- (d) fails to keep records with respect to manufacture, storage and delivery of excisable goods at his factory or place of work in the prescribed manner;
- (e) denatures spirits for sale without being licenced by the licensing authority and adopting the prescribed formula;

-
- (f) fails to make entry or declaration, before commencing manufacture of excisable goods, of each building, room, place, machinery or equipment, item of plant for the manufacture, preparation for sale or storage of excisable goods;
 - (g) makes use of any building, room, place, machinery or equipment or item of plant for manufacture, preparation for sale or storage of excisable goods without a valid entry;
 - (h) makes use of a building, room, place, machinery or equipment or item of manufacture, preparation for sale or storage of excisable goods for purpose other than that declared in the approved entry; or
 - (i) effects alteration in shape, position, or capacity of a building, room, place of manufacture or preparation for sale or storage of excisable goods without prior permission of the Commissioner,

commits an offence and shall, on conviction, be liable to a fine not exceeding 330 currency points or

to imprisonment for a term not exceeding three years or to both.

(2) Where a person who commits an offence under subsection (1) is a subsequent offender, such person shall, on conviction, be liable to a fine of not less than 330 currency points but not exceeding 3500 currency points or to imprisonment for a term of not less than five years but not exceeding twenty years or to both.

(3) In addition to the penalty provided for under subsection (1) or (2), the court may issue an order for forfeiture of any plant, excisable goods or materials connected to the commission of the offence.”.

PART XXXIII

AMENDMENT OF THE TAX REVENUE APPEALS ACT, (CAP. 408)

Construction
Cap. 408

116. This Part shall be read as one with the Tax Revenues Appeals Act, hereinafter referred to as the “principal Act”

Amendment of
section 22

117. The principal Act is amended in section 22, by-

- (a) deleting the words “through mediation” appearing in subsection (7); and
- (b) deleting the word “mediation” wherever it appears in subsection (8) and substituting for it the words “amicable settlement”.

PART XXXIV
AMENDMENT OF THE TRUSTEES INCORPORATION ACT,
(CAP. 318)

Construction
Cap. 318

118. This Part shall be read as one with the Trustee Incorporation Act, hereinafter referred to as the “principal Act”.

Amendment of
section 1A

119. The principal Act is amended in section 1A by deleting the definition of the term “beneficial owner” and substituting for it the following:

““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

Amendment of
section 16

120. The principal Act is amended in section 16, by-

(a) deleting subsection (2) and substituting for it the following:

“(2) Where-

(a) a person ceases to be a trustee or a beneficial owner and a new trustee is appointed;

(b) a person who becomes a beneficial owner or a trustee changes his name, residence or postal address; or

(c) a beneficial owner changes his particulars pursuant to section 2(3),

the trustees for the time being shall, within one month of the change, notify the Administrator General in the prescribed manner.”;

(b) adding immediately after subsection (2) the following:

“(3) Any trustee who fails to comply with the requirements of subsection 2 or section 2(2) commits an offence and shall, on conviction, be liable to a fine of not less than two hundred thousand shillings but not exceeding one million shillings.”; and

- (c) renumbering subsection (3) as subsection (4).

PART XXXV
AMENDMENT OF THE VALUE ADDED TAX ACT,
(CAP. 148)

Construction
Cap. 148

121. This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the “principal Act.”

Amendment of
section 2

122. The principal Act is amended in section 2 by adding in the appropriate alphabetical order the following:

“alternative financing product” means any financial product approved by the Bank of Tanzania other than conventional financial products;”.

Amendment of
section 6

123. The principal Act is amended in section 6-
(a) by adding immediately after subsection (1) the following:

“(1A) Notwithstanding the provisions of subsection (1), the Minister shall, upon approval by the Cabinet and by order published in the *Gazette*, grant value added tax exemption on goods or services for implementation of special strategic investments approved by the National Investment Steering Committee under the
Cap. 38 Tanzania Investment Act.”; and

(b) in subsection (2) by adding the words “as duly approved by the Minister” immediately after the word “services” appearing in the proviso to paragraph (e).”

Amendment of
section 11

124. The principal Act is amended in section 11(10) by adding the words “and Heading 87.16 and HS Code 8701.20.90 locally manufactured or assembled in a customs bonded warehouse” immediately after the word “Union”.

Amendment of
section 64

125. The principal Act is amended in section 64 by adding immediately after subsection (4) the following:

“(5) Notwithstanding subsection (1), where it is not practicable to appoint a tax representative due to his business circumstances, a non-resident person shall apply to the Commissioner to be registered in accordance with procedures prescribed in the regulations.”.

Amendment of
section 69

126. The principal Act is amended in section 69(1) by deleting the words “section 70” and substituting for them the words “section 68”.

Amendment of
section 94

127. The principal Act is amended in section 94(2) by adding immediately after paragraph (g) the following:

“(h) prescribing the manner and procedure of dealing in loans, including alternative financing products approved by the Bank of Tanzania.”.

Amendment of
Schedule

128. The principal Act is amended in the Schedule-

(a) in Part I-

(i) by adding immediately after subitem 23 appearing in item 1 the following:

“

S/N	IMPLEMENT	HS CODES
24.	Ear tag	3926.90.90
25.	Ear tag applicators	8456.90.00
26.	Automatic turning table	8207.30.00
27.	Stunning box	8438.50.00
28.	Lessor beam machines	9402.90.90

”

(ii) by adding immediately after subitem 8 appearing in item 2 the following:

“

9.	Agro net	56.08
----	----------	-------

”

(iii) in item 3, by-

- (a) deleting the phrase “except with additives and long life milk” appearing in sub items 8 and 9;
- (b) adding immediately after figure “08.10” appearing in the third column of sub item 12 the words “and 0905.10.00”;
- (c) adding immediately after item 42 the following:

S/N	IMPLEMENT	HS CODES
43.	Standing tree	06.02

(iv) in item 4, by-

- (a) adding a “comma” and the figure “3926.90.10” immediately after the figure 5608.11.00 appearing in the third column of subitem 2; and
- (b) adding immediately after subitem 5 the following:

“

S/N	IMPLEMENT	HS CODES
6.	fishing hooks, reels and lines	9507.20.00 9507.90.00 9507.30.00

”

(v) in item 6 by adding immediately after subitem 10 the following:

“

S/N	IMPLEMENT	HS CODES
11.	Dairy packaging materials	3923.30.00 4819.10.00 4819.20.00 4819.20.90

”

(vi) by deleting item 18 and substituting for it the following:

“18. Importation of arms and ammunition, parts and accessories thereof, equipment and machineries for the official

use of the armed forces as certified by the Ministry responsible for security and defence.”;

- (vii) by adding the words “up to 30th December, 2022” immediately after the word “services” appearing in item 22;
- (viii) by deleting item 27 and substituting for it the following:

S/N	DESCRIPTION
27.	A supply of double refined edible oil from locally grown seeds by a local manufacturer for a period of one year from 1 st July, 2022 to 30 th June, 2023.
28.	A supply of raw materials of HS Code 2836.20.00, 2836.30.00, 2836.50.00 and packaging materials to be solely and directly used by a local manufacturer of double refine dedible oil from locally grown seeds for a period of one year from 1 st July, 2022 to 30 th June, 2023.
29.	A supply of sisal ropes of HS Code 5607.21.00 and 5607.29.00

(b) in Part II, by-

- (i) deleting item 20 and substituting for it the following:

“

S/N	DESCRIPTION
20.	An import of machinery of HS Code 8438.50.00 and 8453.10.00 by a local manufacturer of hides and skins; and a registered abattoir for exclusive use of skinning, dehiding and leather processing in Mainland Tanzania duly certified by the Ministry responsible for livestock or fishery.

”

- (ii) deleting item 27 and substituting for it the following:

“

S/N	DESCRIPTION
27.	An import of cold rooms of HS Code 9406.10.20, 9406.20.20, 9406.90.20 and refrigerated truck of HS Codes 8704.21.90; 8704.22.90, 8704.23.90, 8704.31.90, 8704.32.90, 8704.90.90 by a person engaged in livestock, fishery or agriculture duly certified by the Ministry responsible for livestock, fishery or agriculture.

”

- (iii) adding immediately after item 28 the following:

“

S/ N	DESCRIPTION
29.	An import of raw materials of HS Code 2528.00.00, 2710.99.00, 3505.20.00 and equipment and machineries of Chapters 84 and 85 to be solely and directly used in manufacturing of fertilizers duly certified by the Ministry responsible for industries.
30.	An import of soil testing equipment of HS Code 9031.80.00, 9027.81.00 and 9027.89.00 as certified by the Ministry responsible for agriculture.
31.	An import of moisture meter of HS Code 9031.80.00, rain gauge for weather stations of HS Code 9015.80.00, PH meters of HS Code 9031.80.00 tissue culture equipment of HS Code 8419.89.00 and tension meters of HS Code 9031.80.00 as certified by the Ministry responsible for agriculture.
32.	An import of meteorological equipment and machinery by the Tanzania Meteorological Authority.
33.	An import of raw materials of HS Code 7208.39.00, 3810.90.00, 3401.19.00, 7904.00.00, 4016.93.00, 8481.10.00 and 8309.90.90 by a manufacturer of gas cylinders upon signing a performance agreement with the Government of the United Republic.

”

PART XXXVI

AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING ACT,
(CAP. 82)Construction
Cap. 82

129. This Part shall be read as one with the Vocational Education Training Act, hereinafter referred to as “the principal Act”.

Amendment of
section 19

130. The principal Act is amended in section 19(1), by-

(a) adding immediately after paragraph (h) the following:

“(i) intern students from higher learning institutions or technical and vocational education and training institutions who are under the Tanzania Employment Service Agency program;”;

(b) renaming paragraph (i) as paragraph (j).

Passed by the National Assembly on the 28th June, 2022

NENELWA J. MWIHAMBI
Clerk of the National Assembly