

THE ELECTRONIC TRANSACTIONS ACT,
(CAP. 442)

ORDER

(Made under section 13(2))

THE ELECTRONIC TRANSACTIONS (MANDATORY ELECTRONIC PAYMENTS FOR
SPECIFIED TRANSACTIONS) ORDER, 2026

Citation and
commencement

1. This Order may be cited as the Electronic Transactions (Mandatory Electronic Payments for Specified Transactions) Order, 2026 and shall come into operation on 1st July, 2026.

Mandatory
electronic
payment

2.-(1) A person who makes or receives payment in respect of a transaction specified in the Schedule shall make or receive such payment through an electronic means.

(2) For purposes of this Order, “electronic means” means a method, system or channel of making or receiving payment through electronic or digital technology, and includes mobile money, bank transfer, electronic funds transfer, payment card, electronic wallet, point of sale device, internet or mobile banking or Government electronic payment system.

Transitional
provision

3.-(1) A person who, immediately before the commencement of this Order, was receiving payments in respect of a specified transaction shall, within six months, put in place electronic payment means in accordance with this Order.

(2) This Order shall not affect arrangements or contract relating to any transaction made before coming into force.

Electronic Transactions (Mandatory Electronic Payments for Specified Transactions)

GN. NO.158C (Contd.)

SCHEDULE

(Made under paragraph 2)

TRANSACTIONS TO BE MADE THROUGH ELECTRONIC PAYMENT MEANS

S/N	PAYMENT
1.	Payment of fees, charges, levies, tolls or fares in respect of bus rapid transit services, ferries, bridges, long-distance passenger bus services, online taxi services, air transport, railway transport and parking services.
2.	Payment for goods or services in shopping malls, gymnasium, cinema theatres, filling stations, conference and event venues, sports arenas and international trade exhibitions such as Saba Saba and Nane Nane.
3.	Payment of fees and contributions for educational services in pre-primary, primary and secondary schools, tertiary institutions and universities.
4.	Payment of contributions for educational services in tertiary institutions and universities
5.	Payment for accommodation, food and beverages in hotels, restaurants and cafes.
6.	Payment relating to tourism-related services.
7.	Payment relating to renting, sale or purchase of a building, plot or farm.
8.	Payment for motor vehicle sale or purchase.
9.	Payment relating to agricultural activities undertaken through cooperative unions and Agricultural Marketing Cooperative Societies (AMCOS) in respect of strategic crops (including cotton, cashew nuts, coffee, tea, sisal, and tobacco) as well as agricultural inputs and pesticides.

Dodoma,
30th June, 2026

KHAMIS MUSSA OMAR,
Minister for finance