

**ACT SUPPLEMENT***to the Special Gazette of the United Republic of Tanzania No.6. Vol.106 dated 30<sup>th</sup> June, 2025*

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**THE FINANCE ACT, 2025**

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(CAP. 283)



## THE UNITED REPUBLIC OF TANZANIA



NO. 11 OF 2025

I ASSENT

SAMIA SULUHU HASSAN

*President*[30<sup>th</sup> June, 2025]

**An Act to impose and alter certain taxes, duties, levies, fees and to amend certain written laws relating to 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, 2025.

Commence-  
ment

2. This Act shall come into operation on the 1<sup>st</sup> day of July, 2025.

**PART II**  
**AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT,**  
**(CAP. 365)**

Construction  
Cap. 365

**3.** This Part shall be read as one with the Airport Service Charge Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 3

**4.** The principal Act is amended in section 3, by-  
 (a) deleting the word “ten” appearing in subsection (2) and substituting for it with the word “eleven”;  
 and  
 (b) deleting the word “forty” appearing in subsection (3) and substituting for it figure “40.4”.

Amendment  
of section 7

**5.** The principal Act is amended in section 7, by-  
 (a) deleting the words “last working” appearing in subsection (1) and substituting for them the figure “20th”; and  
 (b) deleting the words “last working” appearing in subsection (3) and substituting for them the figure “20th”.

**PART III**  
**AMENDMENT OF THE BANKING AND FINANCIAL**  
**INSTITUTIONS ACT,**  
**(CAP. 342)**

Construction  
Cap. 342

**6.** This Part shall be read as one with the Banking and Financial Institutions Act, hereinafter referred to as the “principal Act”.

Addition of  
section 39A

**7.** The principal Act is amended by adding immediately after section 39 the following:

“Loss  
 minimiser  
 mandate

**39A.**-(1) The DIB may, in consultation with the Bank where it considers appropriate for the purpose of reducing the risk or averting threatened loss to the Fund, on such terms and conditions as it may prescribe, lend, place deposit with, issue guarantee or purchase

the assets of a bank or financial institution, provided that the amount placed as deposit, lent, used to purchase assets or issued as a guarantee is limited to costs which would be incurred in a payout of insured depositors in liquidation.

(2) For the purpose of ensuring that the funds advanced under subsection (1) are used solely to resolve a weakening bank or financial institution, the Bank shall, in consultation with DIB, prescribe actions and restrictions to be observed by the bank or financial institution.

(3) A bank or financial institution in respect of which funds have been advanced by DIB shall be under supervision of the Bank.

(4) Nothing in subsection (1) shall be construed to mean that the DIB shall provide any financial assistance in circumstances other than for resolution of the contributor to the Fund.”.

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

Construction  
Cap. 197

**8.** This Part shall be read as one with the Bank of Tanzania Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 5

- 9.** The principal Act is amended in section 5, by-
- (a) adding the words “financial consumer protection” immediately after the words “licensing and revocation of licences” appearing in subsection (1); and
  - (b) adding immediately after subsection (3) the following:
 

“(4) Members of the Bank’s decision-making bodies and its employees shall, in the course of exercising the functions stipulated

under this Act, perform their duties independently, free from external influence originating from any person or entity.”.

Amendment  
of section 9

**10.** The principal Act is amended in section 9, by-

(a) deleting subsection (1) and substituting for it the following:

“(1) There shall be a Board of Directors of the Bank which shall be responsible for-

(a) overall control and supervision of the Bank;

(b) determining the policy of the Bank in line with its objectives;

(c) overseeing the performance of the Bank in carrying out its functions;

(d) ensuring the Bank’s policy statements are consistent with its primary objective and policies;

(e) approving the budget and strategic plan of the Bank; and

(f) performing such other functions conferred or imposed upon the Board by this Act or any other written law:

Provided that, the Governor and any other member of the Board may refer any matter for consideration by the Board.”;

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

“(2) In exercising its functions under subsection (1), the Board may direct any investigation to be conducted where it deems necessary for the purpose of fulfilling its responsibilities under this Act.”;

(c) deleting paragraph (e) of subsection (2) and substituting for it the following:

“(e) seven non-executive Directors at least two of whom shall hail from either side of the United Republic.”;

- (d) deleting the words “three years” appearing in subsection (4) and substituting for them the words “four years”;
- (e) adding immediately after subsection (6) the following:
 

“(7) Members of the Board shall be appointed at different times so that the respective expiry dates of the members’ terms of office fall at different times.”;
- (f) renumbering subsections (2) to (7) as subsections (3) to (9) respectively.

Repeal and  
replacement  
of section 12

**11.** The principal Act is amended by repealing section 12 and replacing for it the following:

“Standing  
Committees

**12.**-(1) There shall be a Monetary Policy Committee and an Audit Committee which shall perform the duties provided under this Act.

(2) The Monetary Policy Committee shall be responsible for the formulation of the monetary policy of the Bank and shall be composed of-

- (a) the Governor who shall be a Chairman;
- (b) Deputy Governors;
- (c) three independent members from the private sector appointed by the Minister from among persons with knowledge and experience in economics or financial markets, at least one of whom shall hail from either side of the United Republic; and
- (d) the Permanent Secretary responsible for finance in the Government of the United Republic and the Principal Secretary to the Treasury of the Revolutionary

Government of Zanzibar or their representatives, all of whom shall be non-voting members.

(3) The quorum at a meeting of the Monetary Policy Committee shall be the Governor, Deputy Governors and at least two of the members under subsection (2)(c).

(4) In the discharge of its duties, the decision of the Monetary Policy Committee shall be final.

(5) Members of the Monetary Policy Committee shall be paid such allowances as may be determined by the Board and approved by the Minister.

(6) Members appointed under subsection (2)(c) shall hold office for a period of four years and may be re-appointed for one further term.

(7) The criteria for disqualification and grounds for removal from office specified under section 10(2) shall apply to members of the Committee appointed under subsection (2)(c).

(8) The Audit Committee shall be composed of at least three members appointed by the Board from amongst non-executive Directors, who shall elect one amongst them to be a Chairman on annual basis.

(9) The Audit Committee shall be responsible for-

- (a) reviewing and approving the annual financial statements prior to adoption by the Board;
- (b) overseeing the risk management function of the Bank;

(c) reviewing and approving audit reports; and

(d) performing such other duties which are relevant to its functions.

(10) The Audit Committee shall report to the Board all matters relating to execution of its functions.

(11) A person may be removed from membership of the Audit Committee for any of the grounds specified under section 10(2).

(12) The quorum at a meeting of the Audit Committee shall be three members, one of whom shall be the Chairman.”.

Addition of  
section 12A

**12.** The principal Act is amended by adding immediately after section 12 the following:

“Other  
committees

**12A.-(1)** The Board may establish such other committees as it deems necessary for proper performance of its duties under this Act.

(2) A committee established under this section shall report to the Board at its next regular meeting on the proceedings and actions of the committee, and the Board may approve, vary or reverse any decision of the committee or may give directives affecting any action of the committee as the Board may deem fit.

(3) Subject to the provisions of this Act and any directives given by the Board, a committee formed under this section shall regulate its own proceedings and keep minutes of its meetings, reflecting its position on the issues raised and determined.

(4) The members of committees shall hold office for a period of four years

and may be re-appointed for one further term.

(5) Members of any committee formed under this section shall be paid such allowances as may be determined by the Board.”.

Amendment  
of section 19

**13.** The principal Act is amended in section 19(1) by adding the words “within six months from the date the Minister receives a request for recapitalisation from the Bank,” immediately after the word “Republic”.

Amendment  
of section 20

**14.** The principal Act is amended in section 20, by-  
(a) deleting the words “of three years” appearing in subsection (3) and substituting for them the words “not exceeding five years”;

(b) adding a proviso immediately after subsection (3) as follows:

“Provided that, such period shall be subject to the person’s age of retirement.”;

(c) adding immediately after subsection (3) the following:

“(4) The head of internal audit and other auditors shall be persons with competence in audit, accounts, finance, information technology or other disciplines relevant to the functions of the Audit Committee.”;

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

“(4) The Internal Audit function shall be fully compliant with international audit standards and shall be responsible for-

(a) developing procedures of internal audit;

(b) examining and assessing business processes, including quality of internal control and risk management methods, information systems used and other subjects; and

- (c) examining the financial statements and the enforcement of the Bank expenses estimate and investment allowances, confirming that by a notice.”; and
- (e) renumbering subsections (4) to (6) as subsections (5) to (7) respectively.

Amendment  
of section 38

**15.** The principal Act is amended in section 38 by adding immediately after subsection (2) the following:

“(3) For the purpose of facilitating payment transactions, the Bank may open accounts, accept deposits, collect money and other monetary claims on behalf of payment system providers other than banks and financial institutions.”.

Amendment  
of section 40

**16.** The principal Act is amended in section 40 by deleting subsection (1) and substituting for it the following:

“(1) The Bank may, on terms and conditions as it may prescribe, grant loans and advances to banks and financial institutions for a period not exceeding three months against the collateral of-

- (a) credit instruments;
- (b) treasury bills; or
- (c) performing loans or any other credit instruments or securities as may be prescribed by the Bank if the loan is necessary to contain liquidity crisis in order to contain systematic implications and safeguard stability of the financial system.”.

Amendment  
of section 60

**17.** The principal Act is amended in section 60 by deleting subsection (2) and substituting for it the following:

“(2) There shall be consultation between the Government and the Bank on any matter affecting the functions, powers and duties of the Bank including in preparation of

the Government's budget, financial legislation or any proposals, measures or transactions relating thereto.”.

PART V  
AMENDMENT OF THE BUDGET ACT,  
(CAP. 439)

Construction  
Cap. 439

**18.** This Part shall be read as one with the Budget Act, hereinafter referred to as the “principal Act”.

Addition of  
section 60A

**19.** The principal Act is amended by adding immediately after section 60 the following:

“Approval  
prior to  
establishm  
ent,  
review  
and  
imposition  
of fees,  
etc.  
**60A.**-(1) Where a ministry, independent department, agency, authority or other Government institution intends to establish, review or impose any fees, levies or charges, such ministry, independent department, agency, authority or Government institution shall seek prior approval of the Minister:

Provided that, the Minister may, where he deems necessary, seek advice from any ministry or institution on the proposal for imposition or review of fees, levies or charges.

(2) The provisions of this section shall not apply to local government authorities.”.

PART VI  
AMENDMENT OF THE BUSINESS LICENSING ACT,  
(CAP. 101)

Construction  
Cap. 101

**20.** This Part shall be read as one with the Business Licensing Act hereinafter referred as the “principal Act”.

Amendment  
of section 3

**21.** The principal Act is amended in section 3 by adding the following definition in the appropriate alphabetical order:

Cap. 357 “non-citizen” has the meaning ascribed to it under the Tanzania Citizenship Act;”.

Amendment  
of section 4

**22.** The principal Act is amended in section 4 by deleting subsection (4).

Addition of  
section 14A

**23.** The principal Act is amended by adding immediately after section 14 the following:

“Business  
restriction  
on non-  
citizens

**14A.**-(1) A licensing authority shall not issue a business licence to a non-citizen unless such business is allowed for non-citizens.

(2) The Minister may, by order published in the *Gazette*, specify business activities which shall not be carried out by non-citizens.”.

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

Construction  
Cap. 203

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

Amendment  
of section 18

**25.** The principal Act is amended in section 18 by deleting the proviso to subsection (2) and substituting for it the following:

“Provided that, from the 1<sup>st</sup> day of July 2025, the Tanzania Revenue Authority shall deposit the whole amount of export levy collected under subsection (1) into the Cashewnut Board’s bank account at the Bank of Tanzania for a period of four years.”.

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

Construction  
Cap. 147

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

Amendment  
of section 2

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

““financial institution” means a bank or financial institution established or licensed under the Bank of Tanzania Act or the Banking and Financial Institutions Act, including a microfinance service provider falling under Tier 1 recognised under the Microfinance Act;”.

Cap. 197

Cap. 342

Cap. 407

Amendment  
of section 10

**28.** The principal Act is amended in section 10 by deleting the words “on the 31<sup>st</sup> December in each year” appearing in subsection (5) and substituting for them the words “twelve months from the date of issuance”.

Amendment  
of section  
126

**29.** The principal Act is amended in section 126-

(a) in subsection (5) by deleting paragraph (a) and substituting for it the following:

“(a) the use of a cable or mobile phone either fixed or wireless, the amount payable for electronic communication service or data supplied in relation to the use of a cable, fixed mobile phone or wireless phone;”;

(b) by deleting the words “five *percentum*” appearing in subsection (6) and substituting for them the words “seven *percentum*”;

(c) in subsection (12) by adding immediately after paragraph (c) the following:

“(d) any other service provider of money transfer and payment system who employs independent systems other

than financial or telecommunication systems.”; and

(d) adding immediately after subsection (15) the following:

“(16) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of 20% on imported used tableware, kitchenware, utensils, cutlery and other related products of headings 39.24, 44.19 and 82.15, HS Code 7323.91.00, 7323.92.00, 7323.93.00, 7323.94.00, 7323.99.00, 7418.10.00, 7615.10.10 and 7615.10.90.”.

Amendment  
of section  
128

**30.** The principal Act is amended in section 128 by adding the words “on a date not later than 25<sup>th</sup> day of the month following the month to which the return relates” immediately after the words “Commissioner General” appearing at the end of that section.

Amendment  
of section  
129

**31.** The principal Act is amended in section 129(b) by deleting the words “last day” and substituting for them the words “25<sup>th</sup> day”.

Amendment  
of section  
132

**32.** The principal Act is amended in section 132 by adding figure “22.05” immediately after the figure “22.04” wherever it appears in the proviso.

Amendment  
of section  
146A

**33.** The principal Act is amended in section 146A by adding immediately after paragraph (b) the following:

“(c) production of any other product which is not excisable under Heading 22.04, 22.05 and 22.08.”.

Amendment  
of Schedule

**34.** The principal Act is amended in the Fourth Schedule by-

(a) adding immediately after Heading 05.01 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate

15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.10.00	-Margarine, excluding liquid margarine			
		Imported	kg	N/A	Tshs. 500 per kg
	1517.90.00	-Other			
		Imported	kg	N/A	Tshs. 500 per kg

(b) adding immediately before Heading 17.04 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
16.01	1601.00.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.			
		Locally produced	kg	N/A	5%
		Imported	kg	N/A	10%

(c) adding below H.S Code 1905.31.00 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
		- Other:			
	1905.90.90	--- Other			
		Locally produced	kg	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(d) adding immediately after Heading 19.05 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.20.00	- Potatoes			
		Locally produced	kg	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(e) adding immediately before Heading 20.09 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		- Other, including mixtures other than those of subheading 2008.19:			
	2008.99.00	-- Other			
		Locally produced	kg	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(f) adding immediately before Heading 21.06 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.			

		Locally produced	kg	N/A	5%
		Imported	kg	N/A	10%

(g) deleting Hs Code 2202.99.00 and substituting for it the following:

Heading	Hs Code	Description	Unit	Old Excise Rate	New Excise Rate
	2202.99.00	-- Other			
		Locally produced			
		Locally produced containing not more than 300 parts per million of Caffeine	l	N/A	Tshs. 134.2 per litre
		Other locally produced products under this Hs Code	l	Tshs. 561.00 per litre	Tshs. 561.00 per litre
		Imported	l	Tshs. 600.00 per litre	Tshs. 600.00 per litre

(h) deleting the whole of Heading 22.03 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.03		Beer made from malt			
	2203.00.10	---Stout and porter			
		Locally produced			
		Made from 100 % Locally Grown Barley	l	Tshs. 620.00 per litre	Tshs. 630.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 918.00 per litre	Tshs. 928.00 per litre
		Imported	l	TZS. 963.90 per litre	TZS. 973.90 per litre
	2203.00.90	---Other			
		Locally produced	l		

		Made from 100 % Locally Grown Barley	l	Tshs. 620.00 per litre	Tshs. 630.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 918.00 per litre	Tshs. 928.00 per litre
		Imported		Tshs. 963.90 per litre	Tshs. 973.90 per litre

(i) deleting the whole of Heading 22.04 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	2204.10.00	- Sparkling wine			
		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 215.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre
		-Other wine; grapes must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21.00	-- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 215.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre
	2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres			
		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 215.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre
	2204.29.00	-- Other			

		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 215.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre
	2204.30.00	- Other grape must			
		With the domestic grapes content exceeding 75%	l	Tshs. 2,466.00 per litre	Tshs. 2,481.00 per litre
		other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre

(j) deleting the whole of Heading 22.05 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
	2205.10.00	- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 215.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre
	2205.90.00	- Other			
		With the domestic grapes content exceeding 75%	l	Tshs. 2,466.45 per litre	Tshs. 2,481.45 per litre
		other	l	Tshs. 5,600 per litre	Tshs. 5,615 per litre

(k) deleting the whole of Heading 22.06 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.06		Other fermented beverages (for example, cider, perry, mead, sake);			

		mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	--- Cider			
		Locally produced	l	Tshs. 2,959.74 per litre	Tshs. 2,974.74 per litre
		Imported	l	Tshs. 2,959.74 per litre	Tshs. 2,974.74 per litre
	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	l	Tshs. 540.00 per litre	Tshs. 555.00 per litre
		Imported		Tshs. 963.90 per litre	Tshs. 978.90 per litre
	2206.00.90	---other			
		Other beverages produced from locally grown fruits such as banana, tomato, rosella, etc other than grapes with domestic content exceeding 75%	l	Tshs 73.20 per litre	Tshs 88.20 per litre
		Other/Imported	l	Tshs. 2959.74 per litre	Tshs. 2974.74 per litre

- (l) deleting the words “Tshs 5,000 per litre” appearing in the sixth column under the description “locally produced” in HS Code 2207.10.00 and substituting for them the words “Tshs 4,000 per litre”;
- (m) deleting the words “Tshs 7,000 per litre” appearing in the sixth column under the description “Imported” in HS Code 2207.10.00 and substituting for them the words “Tshs 5,000 per litre”;
- (n) deleting the whole of Heading 22.08 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
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22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20.00	- Locally produced spirits obtained by distilling grape wine or grape marc from local produced grapes.	l	Tshs. 540.00 per litre	Tshs. 565.00 per litre
	2208.60.00	- Vodka			
		Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)	l	Tshs. 2,466.45 Per litre	Tshs. 2,491.45 Per litre
		Other locally produced products under this heading	l	Tshs. 3,978.00 per litre	Tshs. 4,003.00 per litre
		Imported products under this heading:			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.30.00	- Whiskies	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.60.00	- Vodka	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.70.00	- Liqueurs and cordials	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
		Other:			
	2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre
	2208.90.90	---Other:		Tshs. 4,386.06 per litre	Tshs. 4,411.06 per litre

(o) deleting the words “Tshs. 0.45 per cubic feet” appearing in the sixth column in HS Code 2711.11.00 and substituting for them the words “Tshs. 0.55 per cubic feet”;

(p) deleting the words “Tshs. 0.45 per cubic feet” appearing in the sixth column in HS Code 2711.21.00 and substituting for them the words “Tshs. 0.55 per cubic feet”;

(q) adding immediately before Heading 25.23 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
24.04	2404.12.00	-- Other, containing nicotine			
		Locally manufactured	kg	N/A	30%
		Imported	kg	N/A	30%

(r) adding immediately after Heading 33.07 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
	3401.11.00	-- For toilet use (including medicated products)			
		Imported	kg	N/A	10%

	3401.19.00	-- Other			
		Imported	kg	N/A	10%

(s) adding immediately before Heading 34.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
	3402.50.00	-Preparations put up to retail sale			
		Imported	kg	N/A	10%
	3402.90.00	- Other			
		Imported	kg	N/A	10%

(t) adding immediately after Heading 34.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.10.00	- Fireworks			
		Locally Manufactured	kg	N/A	25%
		Imported	kg	N/A	25%

(u) adding immediately before Heading 39.17 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
		Imported	kg	N/A	Tshs. 400 per kg

(v) adding immediately before Heading 85.23 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
71.17		Imitation jewellery			
		- Of base metal, whether or not plated with precious metal:			
	7117.11.00	-- Cuff-links and studs			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%
	7117.19.00	-- Other			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%
	7117.90.00	- Other			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%

(w) adding below H.S Code 8543.40.90 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
	8543.90.00	- Parts			
		Locally manufactured	kg	N/A	30%
		Imported	kg	N/A	30%

(x) deleting the whole of Heading 94.01 and substituting for it the following:

Heading	H.S. Code	Description	Unit	Old Excise Rate	New Excise Rate
94.01		Imported seats (other than those of heading 94.02) whether or not convertible into beds, and parts thereof.			
		- Swivel seats with variable height adjustment:			
	9401.31.00	-- Of wood	u	20%	25%
	9401.39.00	-- Other	u	20%	25%
		- Seats other than garden seats or camping equipment, convertible into beds:			
	9401.41.00	-- Of wood	u	20%	25%
	9401.49.00	-- Other	u	20%	25%
		- Seats of cane, osier, bamboo or similar materials:			
	9401.52.00	-- Of bamboo	u	20%	25%
	9401.53.00	-- Of rattan	u	20%	25%
	9401.59.00	-- Other	u	20%	25%
		- Other seats, with wooden frames:			
	9401.61.00	-- Upholstered	u	20%	25%
	9401.69.00	-- Other	u	20%	25%
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	20%	25%
	9401.79.00	-- Other	u	20%	25%
	9401.80.00	- Other seats	u	20%	25%
		- Parts:			
	9401.91.00	-- Of wood	u	20%	25%
	9401.99.00	-- Other	u	20%	25%

(y) deleting the whole of Heading 94.03 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
94.03		Other furniture and parts thereof.			
	9403.10.00	-Metal furniture of a kind used in offices	u	20%	25%
	9403.20.00	-Other metal furniture	u	20%	25%
	9403.30.00	-wooden furniture of a kind used in offices	u	20%	25%
	9403.40.00	-Wooden furniture of a kind used in the kitchen	u	20%	25%
	9403.50.00	-Wooden furniture of a kind used in the bedroom	u	20%	25%
	9403.60.00	-Other wooden furniture	u	20%	25%
	9403.70.00	-Furniture of plastics	u	20%	25%
		-Furniture of other materials, including cane, osier, bamboo or similar materials:			
	9403.82.00	--Of bamboo	u	20%	25%
	9403.83.00	--Of rattan	u	20%	25%
	9403.89.00	--Other	u	20%	25%
		-Parts			
	9403.91.00	--Of wood	u	20%	25%
	9403.99.00	--Other	u	20%	25%

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

Construction  
Cap. 196

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

Amendment  
of section 2

**36.** The principal Act is amended in section 2 by deleting the definition of the term “Commissioner” and substituting for it the following:

““Commissioner” means the  
Commissioner General appointed  
under the Tanzania Revenue  
Authority Act;”.

Cap. 399

Amendment  
of Schedule

**37.** The principal Act is amended in the Schedule by adding immediately after item 5 the following:

“

No.	Item	Rate
6.	Veneered sheets of heading 44.08	Thirty <i>per centum</i> of the value of the commodity (f.o.b) or TZS 150 per kilogram whichever is greater

”

**PART X**  
**AMENDMENT OF THE FAIR COMPETITION ACT,**  
**(CAP. 285)**

Construction  
Cap.285

**38.** This Part shall be read as one with the Fair Competition Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 79

**39.** The principal Act is amended in section 79(1), by-

(a) deleting paragraph (a) and substituting for it the following:

“(a) 1.5% of the fees collected from business licenses issued under the Business Licensing Act;”;

(b) deleting paragraph (c) and substituting for it the following:

“(c) one percent of gross revenue of the Energy and Water Utilities Regulatory Authority, the Land Transport Regulatory Authority, the Tanzania Communications Regulatory Authority, the Tanzania Civil Aviation Authority, the Tanzania Shipping Agencies Corporation and such other regulatory authorities as provided in any other relevant law;”;

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

“(2) Funds collected under subsection (1)(a) and (c) shall be remitted monthly to the account of the Commission opened at the Bank of Tanzania.”; and

(d) renumbering subsections (2) and (3) as subsections (3) and (4) respectively.

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

Construction  
Cap. 41

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

Amendment  
of section 34

**41.** The principal Act is amended in section 34-

(a) in subsection (2) by deleting paragraph (a) and (b) and substituting for them the following:

“(a) land-based casino shall be taxed at a rate of 13 percent on the amount or value of winnings provided that, 8 percent of the collected amount shall be distributed as follows:

(i) 70 percent to AIDS Trust Fund;  
and

(ii) 30 percent to Universal Health Insurance Fund;

(b) sports betting shall be taxed at the rate of 12 percent on the amount or value of winnings provided that 17 percent of the collected amount shall be distributed as follows:

(i) 70 percent to AIDS Trust Fund;  
and

(ii) 30 percent to Universal Health Insurance Fund;”

(b) in subsection (4), by-

(i) adding the words “and” immediately after paragraph (a);

(ii) deleting paragraph (b) and substituting for it the following:

“(b) filing return and remitting withheld gaming tax on winnings to the Commissioner electronically on or before the seventh day of the month following the month of payment of the winning.”; and

(iii) deleting paragraph (c).

PART XII  
AMENDMENT OF THE IMPORTS CONTROL ACT,  
(CAP. 276)

Construction  
Cap. 276

**42.** This Part shall be read as one with the Imports Control Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 2

**43.** The principal Act is amended in section 2 by inserting in the appropriate alphabetical order the following new definition:

Cap. 399 ““Commissioner General” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Amendment  
of section  
18A

**44.** The principal Act is amended in section 18A, by-  
(a) adding the words “and payable to the Commissioner General” immediately after the word “charged” appearing in subsection (1);  
(b) deleting subsection (3); and  
(c) adding immediately after subsection (3) the following:

“(4) The Commissioner General may, where public interest exists and by certificate, exempt any person from the requirements of this section.”.

Amendment  
of Schedule

**45.** The principal Act is amended by deleting the Schedule and substituting for it the following:

“SCHEDULE  
(Made under section 18A)

GOODS SUBJECT TO INDUSTRIAL DEVELOPMENT LEVY

	H.S. Code	Description	Industrial Development Levy Rate
1.	11.08	Starch	5%
2.	17.02	Liquid glucose	5%
3.	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	15%
4.	3401.11.99 3401.19.00	Imported laundry or bar soap	15%
5.	4804.11.00 4804.21.00 4804.31.00 4804.41.00 4804.51.00	Unbleached paper	10%
6.	7213.91.10 7213.91.90	Wire rod	10%
7.	2203.00.10 2203.00.90	Beer	5%
8.	2204.10.00 2204.21.00 2204.22.00 2204.29.00 2204.30.00 2205.10.00 2205.90.00	Wine	10%
9.	2202.99.00	Energy drink	5%
10.	2202.91.00	Non-alcoholic beer	5%
11.	3402.50.00 3402.90.00	Other organic surface-active agents, whether or not put up for retail sale	10%
12.	2523.29.00	Portland Cement	10%
13.	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples	5%
14.	8701.21.90 8701.22.90 8701.23.90 8701.24.90	Road tractor for semi-trailers	10%

	8701.29.90		
15.	94.03 94.01 excluding 9401.10.00 and 9401.20.00	Furniture	10%
16.	69.07	Ceramic tiles	5%
17.	7213.10.00 7213.20.00 7213.99.00 72.14	Bars and rods	10%
18.	72.09 7210.30.00 7210.41.00 7210.49.00 7210.61.00 7210.69.00 7210.70.00 7210.90.00 7211.23.00 7211.90.00 7212.20.00 7212.30.00 7212.40.00 7212.50.00 7212.60.00 7225.50.00 7225.91.00 7225.92.00 7225.99.00 7226.92.00 7226.99.00	Flat rolled products	5%
19.	9406.10.90 9406.20.90 9406.90.90	Prefabricated building	10%
20.	39.24	Kitchenware and tableware, other household articles, of plastics	10%
21.	70.03	Cast glass and rolled glass in sheets or profile	5%
22.	70.04	Drawn glass and blown glass in sheets or profile	5%
23.	70.05	Float glass	5%
24.	70.06	Glass of Heading 70.03, 70.04 and 70.05 bent, edge worked, engraved or otherwise worked	5%

25.	7007.11.00 7007.19.00 7007.21.00 7007.29.00	Toughened (tempered) safety glass  Laminated safety glass	5%
26.	7008.00.00	Multiple-walled insulating units of glass	5%
27.	7009.91.00 7009.92.00	Unframed glass Framed glass	5%
28.	8544.70.00	Optical fibre cables	10%

Provided that, the levy payable for goods under items 1, 3 and 28 shall come into effect on 1<sup>st</sup> January, 2026.”.

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

Construction  
Cap. 332

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

Amendment  
of section 3

**47.** The principal Act is amended in section 3 in the definition of the term “permanent establishment”, by deleting the words “for the enterprise and other enterprises” and substituting for them the words “for the entity and other entities” appearing in subparagraph (a)(iii).

Amendment  
of section 12

**48.** The principal Act is amended in section 12 in subsection (5), by adding the words “and positive retained earnings” immediately after the word “capital” appearing in the definition of the term “equity”.

Addition of  
section 33A

**49.** The principal Act is amended by adding immediately after section 33 the following:

“Avoidance  
of tax liability  
by non  
distribution of  
dividends

**33A.-(1)** Where the Commissioner determines that an entity has not made distribution for the year of income for a period of twelve months, after the end of the year of income, he may treat that thirty percent of the profit of the entity, for the purposes of this Act, as having been distributed on a date twelve months after the end of the year of income:

Provided that, this section shall not apply to a resident entity covered under section 96(6).

(2) Without prejudice to subsection (1), where an entity subsequently makes distribution, the entity shall not be required to withhold income tax in respect of the amount deemed distributed under subsection (1).”.

Amendment  
of section 44

**50.** The principal Act is amended in section 44(1) by adding immediately after paragraph (b) a proviso as follows:

“Provided that, where such person subsequently realises or transfers ownership of the asset, the cost of the asset for purposes of computing gains or losses under section 36 shall be the net cost of the asset at the time of acquisition of the asset by that other person and subsequent cost after acquisition as if the person and the other person were the same persons.”.

Amendment  
of section 71

**51.** The principal Act is amended in section 71(1) by deleting the word “thirty” appearing in paragraph (c) and substituting for it the word “forty”.

Amendment  
of section 75

**52.** The principal Act is amended in section 75(4) by deleting the word “thirty” and substituting for it the word “forty”.

Amendment  
of section 80

**53.** The principal Act is amended in section 80(1) by deleting the word “thirty” appearing in paragraph (c) and substituting for it the word “forty”.

Amendment  
of section 84

**54.** The principal Act is amended in section 84(4) by deleting the word “thirty” and substituting for it the word “forty”.

Amendment  
of section  
105

**55.** The principal Act is amended in section 105(2) by adding the words “hired motor vehicle” immediately after the word “aircraft” appearing in paragraph (d).

Amendment  
of section  
106

- 56.** The principal Act is amended in section 106(1)-
- (a) in paragraph (d), by adding immediately after subparagraph (iii) the following:  
“(iv) commission for gaming advertisement or promotion;”;
  - (b) by deleting the words “other than salt” appearing in paragraph (f)(i).

Amendment  
of section  
115

- 57.** The principal Act is amended in section 115(1) by deleting the word “twenty” appearing in subparagraph (d) and substituting for it the word “thirty”.

Addition of  
section  
116A

- 58.** The principal Act is amended by adding immediately after section 116 the following:

“Single  
instalment  
tax on sale  
of forest  
produce

**116A.**-(1) A resident person, an “instalment payer”, who receives payment in respect of sale of forest produce shall pay income tax by way of single instalment equal to 2 percent of gross payment.

(2) The income tax referred to in subsection (1) shall be paid before the forest produce is transported.

(3) Upon payment of the income tax the Commissioner shall issue a instalment payer with a single instalment certificate certifying that the tax has been paid or that no tax is payable.

(4) Instalment tax paid under this section shall satisfy the instalment payer's income tax liability with respect to the payment.

(5) For the purposes of this section-

- (a) “forest produce” means timber, logs, mirunda and poles;
- (b) “instalment payer” means a person other than a corporation who harnesses

forest resources for sale to the other person;

- (c) “gross payment” means the farm gate price, purchasing price or value of the forest produce as determined by Tanzania Forest Service Agency, whichever is greater.

(6) The Minister may make regulations for the purpose of giving effect the provisions of this section.

(7) This section shall come into effect on 1<sup>st</sup> January, 2026.”.

Amendment  
of section  
117

**59.** The principal Act is amended in section 117(3) by deleting paragraph (b) and substituting for it the following:

“(b) in the case of an individual whose turnover in a year of income exceeds five hundred million shillings and a corporation whose gross income in a year of income exceeds one hundred million shillings, be prepared or certified by a certified public accountant in public practice;”.

Amendment  
of First  
Schedule

**60.** The principal Act is amended in the First Schedule-

(a) in Class A appearing in paragraph 2(5), by-

- (i) deleting Item 1 and substituting for it the following:

S/N	Number of Passengers	Tax Payable
1.	Not more than 5	120,000
2.	6 to 15	250,000

- (ii) renumbering items (2) to (5) as items (3) to (6) respectively;

(b) by deleting the particulars of Class C and substituting for them the following:

S/N	Capacity	Tax Payable
-----	----------	-------------

1.	Up to 500 kg	120,000
2.	Above 500kg but less than 1 tonne	250,000
3.	1 to 5 tonnes	500,000
4.	6 to 10 tonnes	750,000
5.	11 to 15 tonnes	1,100,000
6.	16 to 20 tonnes	1,300,000
7.	21 to 25 tonnes	1,650,000
8.	26 to 30 tonnes	1,900,000
9.	More than 30 tonnes	2,200,000

(c) by deleting the particulars of Class D and substituting for them the following:

S/N	Category of Vehicles	Tax Payable
1.	Taxi	180,000
2.	Ride Hailing	350,000
3.	Ride Sharing	450,000
4.	Special Hire	750,000

(d) in paragraph 3, by-

- (i) deleting the words “thirty percent” appearing in subparagraph (2)(a) and substituting for them the words “twenty five percent”;
- (ii) deleting the figure “0.5” appearing in subparagraph (3) and substituting for it figure “1”;

(e) in paragraph 4(c), by-

- (i) deleting the words “five percent” appearing in subparagraph (i) and substituting for them the words “ten percent”;
- (ii) deleting the words “five percent” appearing in subparagraph (ii) and substituting for them the words “ten percent”;
- (iii) adding immediately after subparagraph (iv) the following:
 

“(v) in the case of payments referred to under section 106(1)(d)(iv)-ten percent”;

- (iv) renaming subparagraphs (v) to (ix) as subparagraphs (vi) to (x) respectively.

Amendment  
of Second  
Schedule

**61.** The principal Act is amended in paragraph 1(1) of the Second Schedule by deleting the proviso to subparagraph (o) and substituting for it the following:

“Provided that, this paragraph shall not apply to investors within the Export Processing Zone and Special Economic Zone who produce for sale into the United Republic or who offload products into the domestic market in respect of the offloaded products.”.

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

Construction  
Cap. 394

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

Addition of  
section  
134A

**63.** The principal Act is amended by adding immediately after section 134 the following:

“Mandatory  
inbound  
travel  
insurance

**134A.**-(1) A foreigner entering Mainland Tanzania through land, seaport or airport shall, upon arrival, purchase an inbound travel insurance policy at a premium amount of Tanzania Shillings equivalent to 44 United States Dollars.

(2) The purpose of the inbound travel insurance is to provide emergency assistance to foreigners for a maximum stay of ninety two days from the date of arrival in the event of-

(a) medical emergency;

(b) loss of luggage;

(c) emergency medical evacuation or repatriation.

(3) Subject to subsection (1), insurance policy cover shall be issued

by the National Insurance Corporation or any other registered insurer in partnership with the National Insurance Corporation.

(4) Notwithstanding subsection (1), the provisions of this section shall not apply to residents of the East African Community Partner States or Southern African Development Community Partner States.

(5) The Minister may make regulations for better implementation of the provisions of this section.”.

PART XV  
AMENDMENT OF THE INVESTMENT AND SPECIAL  
ECONOMIC ZONES ACT,  
(ACT NO. 6 OF 2025)

Construction  
Act No.  
6 of 2025

**64.** This Part shall be read as one with the Investment and Special Economic Zones Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 19

**65.** The principal Act is amended in section 19-  
(a) by adding immediately after subsection (2) the following:

“(3) Vivutio vya kikodi vitakavyotolewa kwa mwekezaji mwenye cheti kwa mujibu wa vifungu vidogo vya (1) na (2) havitajumuisha-

(a) gari lisilotumika moja kwa moja kwenye mradi lililoainishwa chini ya Namba za Utambuzi 8702.10.19, 8702.90.19 na Sura Na. 8703 katika mfumo wa kimataifa wa utambuzi wa bidhaa ili mradi zuio lililowekwa halitahusisha mwekezaji ambaye cheti chake cha vivutio kilitolewa kabla ya au tarehe 30 Juni, 2006;

- (b) trela iliyoagizwa kutoka nje ya nchi iliyoainishwa chini ya Namba za Utambuzi 8716.31.90 na 8716.40.90 katika mfumo wa kimataifa wa utambuzi wa bidhaa;
- (c) gari lililotengenezwa zaidi ya miaka nane kabla ya kuingizwa nchini;
- (d) vifaa vya ofisi, shajara, samani, sukari, vinywaji baridi, pombe kali, vigae, magari yasiyotumika moja kwa moja kwenye mradi, vyombo vya chakula, viyoyozi, majokofu, matandiko, saruji, nondo, mabati, PVC na mabomba ya HDPE yenye Namba za Utambuzi 3917.23.00 na 3917.21.00 katika mfumo wa kimataifa wa utambuzi wa bidhaa mtawalia, matrela na vifaa vya kielektroniki vilivyoagizwa kutoka nje ya nchi;
- (e) mawasiliano ya simu, isipokuwa bidhaa za mtaji kwa ajili ya usimikaji wa minara ya mawasiliano ya simu.
- (4) Bila kujali masharti ya kifungu kidogo cha (1), msamaha wa ushuru wa forodha utakaotolewa kwa bidhaa za mtaji usio asili, utatolewa kwa asilimia 75 ambapo mwekezaji atalipa asilimia 25 ya ushuru unaopaswa kulipwa.”; and
- (b) renumbering subsections (3) to (5) as subsections (5) to (7) respectively.

Amendment  
of section 65

**66.** The principal Act is amended in section 65 by deleting the proviso to the proposed subsection (1A).

Amendment  
of section 67

**67.** The principal Act is amended in section 67 by deleting the proviso to the proposed subsection (2B).

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

Construction  
 Cap. 290      **68.** This Part shall be read as one with the Local Government Finance Act, hereinafter referred to as the “principal Act”.

Amendment  
 of section 6      **69.** The principal Act is amended in section 6(1), by-  
 (a) deleting the words “ten *per centum*” appearing in paragraph (q) and substituting for them the words “two *per centum*”; and  
 (b) deleting the words “not exceeding 0.3 percent” appearing in paragraph (v) and substituting for them the words “of 0.25 percent”.

Amendment  
 of section 7      **70.** The principal Act is amended in section 7(1), by-  
 (a) deleting the words “ten *per centum*” appearing in paragraph (t) and substituting for them the words “two *per centum*”; and  
 (b) deleting the words “not exceeding 0.3 percent” appearing in paragraph (z) and substituting for them the words “of 0.25 percent”.

Amendment  
 of section 8      **71.** The principal Act is amended in section 8(1)(l) by deleting the words “ten *per centum*” and substituting for them the words “two *per centum*”.

Amendment  
 of Schedule      **72.** The principal Act is amended in the Schedule-  
 (a) in paragraph 2 by adding immediately after subparagraph (l) the following:

	“(m)      -      ”	Loading and offloading
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(b) in paragraph 3 by adding immediately after subparagraph (s) the following:

	“(t)      -      ”	Loading and offloading
--	--------------------	------------------------

- (c) in paragraph 4-
- (i) in subparagraph (a) by-
- (aa) deleting the words “cap 0.3%” appearing in the second column and substituting for it figure “0.25%”; and
- (bb) deleting the words “cap of 0.3%” appearing in the third column and substituting for it figure “0.25%”; and
- (ii) by adding immediately after subparagraph (e) the following:

	“(f) -	Loading and offloading
--	--------	------------------------

**PART XVII**  
**AMENDMENT OF THE MERCHANDISE MARKS ACT,**  
**(CAP. 85)**

Construction  
Cap. 85

**73.** This Part shall be read as one with the Merchandise Marks Act, hereinafter referred to as “the principal Act”.

Addition of  
section 11A

**74.** The principal Act is amended by adding immediately after section 11 the following:

“Recordation  
of trademarks

**11A.** Trademarks relating to goods to be imported in Mainland Tanzania, irrespective of the place of registration, shall be recorded with the Chief Inspector, in the prescribed manner.”.

Amendment  
of section 25

**75.** The principal Act is amended in section 25(2) by-

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

“(f) prescribing the manner of recordation of trademarks of imported goods;”

(b) renaming paragraphs (f) and (g) as paragraphs (g) and (h) respectively.

PART XVIII  
AMENDMENT OF THE MINING ACT,  
(CAP. 123)

Construction  
Cap. 123

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

Amendment  
of section 69

**77.** The principal Act is amended in section 69 by deleting the phrase “other than those having agreement with the Government that provides to the contrary”.

Addition of  
section  
113A

**78.** The principal Act is amended by adding immediately after section 113 the following:

“HIV  
Response  
Levy on  
minerals

**113A.**-(1) There shall be charged a levy known as HIV Response Levy on minerals charged at a rate of 0.1 percent of the gross value of minerals, which shall be collected by the Mining Commission and remitted as follows:

- (a) seventy percent of the collected amount to the AIDS Trust Fund established under the Tanzania Commission for AIDS Act;
- (b) thirty percent of the collected amount to the Universal Health Insurance Fund established under the Universal Health Insurance Act.

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(2) The levy shall become due and payable at the time of payment of royalty by persons liable to pay royalty under this Act.”.

**PART XIX**  
**AMENDMENT OF THE MOTOR VEHICLE (TAX ON**  
**REGISTRATION AND TRANSFER) ACT,**  
**(CAP. 124)**

Construction  
Cap. 124

**79.** This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the “principal Act”.

Addition of  
section 5A

**80.** The principal Act is amended by adding immediately after section 5 the following:

“HIV  
Response  
Levy on  
motor  
vehicle

**5A.-(1)** There is hereby imposed a levy to be known as the HIV Response Levy on first registration of motor vehicles, which shall be charged at a rate prescribed in the Third Schedule.

(2) The levy shall be collected by the Commissioner General of the Tanzania Revenue Authority and remitted as follows:

Cap. 379

(a) seventy percent to the AIDS Trust Fund established under the Tanzania Commission for AIDS Act; and

Cap 161

(b) thirty percent to the Universal Health Insurance Fund established under the Universal Health Insurance Act.”.

Amendment  
of First  
Schedule

**81.** The principal Act is amended in the First Schedule in paragraph 3, by deleting subparagraph (b) and substituting for it the following:

“(b) in the case of electric motor vehicle of-

Class	Registration tax
Class 1: Low Power EVs (Below 50kWh)	95,000/=
Class 2: Midpower EVs (50.1 – 100 kWh)	250,000/=

Class 3: High Power EVs (100.1 - 200 kWh)	250,000/=
Class 4: Performance/ High-End EVs (Above 200 kWh)	250,000/=

Addition of  
Third  
Schedule

**82.** The principal Act is amended by adding immediately after the Second Schedule the following:

THIRD SCHEDULE

(Made under section 5A)

HIV RESPONSE LEVY ON FIRST REGISTRATION OF MOTOR VEHICLES

S/N	Vehicle Category / Engine Capacity	LEVY (TZS)
1.	Motor Vehicles	
	(i) 0 cc to 1000 cc	50,000
	(ii) 1001 cc to 1500 cc	100,000
	(iii) 1501 cc to 2500 cc	150,000
	(iv) 2501 cc and above	200,000
2.	Machinery (Excavators, Bulldozers, Fork Lifts) Heading 84.29 and 84.27	250,000

PART XX

AMENDMENT OF THE NATIONAL PARKS ACT,  
(CAP. 282)

Construction  
Cap. 282

**83.** This Part shall be read as one with the National Parks Act hereinafter referred to as the “principal Act”.

Amendment  
of section 9

**84.** The principal Act is amended in section 9-  
(a) in subsection (2) by deleting paragraph (b) and substituting for it the following:

“(b) fifty one percent of revenues exclusive of value added tax shall be deposited in the account of the Trustees opened at the Bank of Tanzania; and

(c) forty percent shall be deposited in the Consolidated Fund.”; and

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

“(3) The expenditure of funds under subsection (2)(a) and (b) shall be disbursed upon approval by the Paymaster General.”.

#### PART XXI

### AMENDMENT OF THE NATIONAL PLANNING COMMISSION ACT, (CAP. 127)

Construction  
Cap. 127

**85.** This Part shall be read as one with the National Planning Commission Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 22

**86.** The principal Act is amended in section 22(2),  
by-

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

“(d) kuweka vigezo vitakavyozingatiwa wakati wa kufanya tathmini ya miradi ya uwekezaji wa umma;”; and

(b) renaming paragraph (d) as paragraph (e).

#### PART XXII

### AMENDMENT OF THE NGORONGORO CONSERVATION AREA ACT, (CAP. 284)

Construction  
Cap. 284

**87.** This Part shall be read as one with the Ngorongoro Conservation Area Act hereinafter referred to as the “principal Act”.

Amendment  
of section 12

**88.** The principal Act is amended in section 12, by-  
(a) deleting subsection (2) and substituting for it the following:

“(2) Any sum, fees, monies or charges payable to the Authority shall be collected by

the Tanzania Revenue Authority and distributed as follows:

- (a) nine percent shall be deposited in the special account opened at the Bank of Tanzania, whereas-
    - (i) three percent shall be for the purposes of Tanzania Wildlife Protection Fund; and
    - (ii) six percent shall be for the purposes of the Tourism Development Levy;
  - (b) fifty one percent of revenues exclusive of value added tax shall be deposited in the account of the Authority opened at the Bank of Tanzania; and
  - (c) forty percent shall be deposited in the Consolidated Fund.”; and
- (b) adding immediately after subsection (2) the following:
- “(3) The expenditure of funds under subsection (2)(a) and (b) shall be disbursed upon approval by the Paymaster General.”.

### PART XXIII

#### AMENDMENT OF THE PORT SERVICE CHARGE ACT, (CAP. 264)

Construction  
Cap. 264

**89.** This Part shall be read as one with the Port Service Charge Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 7

**90.** The principal Act is amended in section 7, by-

- (a) deleting the words “last working” appearing in subsection (2) and substituting for them the figure “20<sup>th</sup>”; and
- (b) deleting the words “last working” appearing in subsection (3) and substituting for them the figure “20<sup>th</sup>”.

PART XXIV  
AMENDMENT OF THE PUBLIC FINANCE ACT,  
(CAP. 348)

Construction  
Cap. 348

**91.** This Part shall be read as one with the Public Finance Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 5

**92.** The principal Act is amended in section 5 by adding immediately after subsection (3) the following:

“(4) Where a ministry, independent department, agency, authority or other Government institution intends to establish, review or impose any fees, levies or charges, such ministry, independent department, agency, authority or Government institution shall seek prior approval of the Minister:

Provided that, the Minister may, where he deems necessary, seek advice from any ministry or institution on the proposal for imposition or review of fees, levies or charges.

(5) The provisions of subsection (4) shall not apply to local government authorities.”.

Amendment  
of section 13

**93.** The principal Act is amended in section 13, by deleting subsection (3) and substituting for it the following:

“(3) An executive agency, public corporation or public institution which charges or imposes and collects fees for services rendered shall, remit to the Consolidated Fund monthly contribution not exceeding forty *percentum* of the gross revenue:

Provided that, this section shall come into effect upon-

- (a) analysis conducted on the performance of an executive agency, public corporation or public institution by the Treasury

Registrar in consultation with the Minister; and

- (b) issuance by the Minister of an order published in the *Gazette* specifying the amount of monthly contribution to be remitted by an executive agency, public corporation or public institution.”.

Amendment  
of heading to  
Part IV

**94.** The principal Act is amended by deleting the heading to Part IV and substituting for it the following:

“PREPARATION OF FINANCIAL REPORTS”.

Repeal and  
replacement  
of section 31

**95.** The principal Act is amended by repealing section 31 and replacing for it the following:

“Financial  
reports

**31.**-(1) The Accountant-General shall, upon completion of the audit of financial statements prepared under subsection (2), or such longer period as the National Assembly may by resolution appoint after the end of each financial year, prepare and transmit to the Minister and to the Controller and Auditor-General, the report by those charged with governance and Consolidated Financial Statements and such other statements in such form as the National Assembly may from time to time require.

(2) Each accounting officer shall, within a period of two months after the end of each financial year, prepare and transmit to the Controller and Auditor-General in respect of the past financial year, financial statements and such other statements in such form as the National Assembly may from time to time require.

(3) Without prejudice to the provisions of section 8(1) and (2), all

statements transmitted under this section shall:

- (a) be prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS) and Generally Accepted Accounting Principles (GAAPs); or
- (b) where necessary and upon approval by the Accountant General, be prepared in accordance with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAPs).”.

**PART XXV**  
**AMENDMENT OF THE PUBLIC SERVICE SOCIAL SECURITY FUND**  
**ACT,**  
**(CAP. 371)**

Construction  
Cap. 371

**96.** This Part shall be read as one with the Public Service Social Security Fund Act hereinafter referred to as the “principal Act”.

Amendment  
of section 80

**97.** The principal Act is amended in section 80 by adding immediately after subsection (2) the following:

“(3) Notwithstanding the preceding provisions, a pensioner or beneficiary under the former scheme who receives retirement pension or benefits from the Consolidated Fund shall continue to receive such pension or benefit from the Consolidated Fund.

(4) For purposes of subsection (3), the Minister responsible for finance may, upon approval by the President and order published in the *Gazette*, increase, vary or modify the minimum retirement benefit or pension

payable to a pensioner or beneficiary who receives retirement pension or benefits from the Consolidated Fund.”.

PART XXVI  
AMENDMENT OF THE TANZANIA COMMISSION FOR AIDS  
ACT,  
(CAP. 379)

Construction  
Cap. 379

**98.** This Part shall be read as one with the Tanzania Commission for AIDS Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 18

**99.** The principal Act is amended in section 18(1),  
by-

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

“(d) seventy percent of moneys collected as HIV Response Levy on-

(i) minerals;

(ii) first registration of motor vehicles;

(e) moneys collected as excise duty as follows:

(i) Tshs. 7 per litre of beer of heading 22.03;

(ii) Tshs. 10.5 per litre of wine of heading 22.04, 22.05 and 22.06;

(iii) Tshs. 17.5 per litre of spirits, liqueurs and other spirituous beverages of heading 22.08;

(f) seventy percent of moneys collected as HIV Response Levy on train tickets;

(g) 6 percent of moneys collected as airport service charge on passengers travelling to a destination within the United Republic;

(h) 0.7 percent of moneys collected as airport service charge on passengers travelling to a destination outside the United Republic;

(i) twelve percent of moneys collected as winning tax on sports betting;

- (j) 6 percent of collections of gaming tax on winnings from land-based casino operations;
- (k) 7 shillings per litre paid on petrol, diesel and kerosene under the Road and Fuel Tolls Act;”;
- Cap. 220 (b) renaming paragraphs (d) and (e) as paragraphs (l) and (m) respectively; and
- (c) adding immediately after subsection (2) the following:
- “(3) The Tanzania Revenue Authority shall remit to the AIDS Trust Fund all monies it collects or receives from any source designated for the AIDS Trust Fund under subsection (1).”.

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

Construction  
Cap. 399

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

Amendment  
of section 5

by- **101.** The principal Act is amended in section 5(3),

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

“(b) establish a training institution to provide capacity building and training relating to tax administration to employees, tax professionals, or any other category of persons who perform tax functions; and

(c) establish facilities, equipment or other establishment to enable proper and effective administration of laws set out under the First Schedule to the Act;”;

and

(b) renaming paragraph (b) as paragraph (d).

Repeal of  
section 37

37. **102.** The principal Act is amended by repealing section

## PART XXVIII

### AMENDMENT OF THE UNIVERSAL HEALTH INSURANCE ACT, (CAP. 161)

Construction  
Cap. 161

**103.** This Part shall be read as one with the Universal Health Insurance Act hereinafter referred as the “principal Act”.

Amendment  
of section 25

by- **104.** The principal Act is amended in section 25(3)

(a) in paragraph (b) by adding immediately after subparagraph (ii) the following:

“(iii) shilingi 3 kwa kila lita ya bia inayotambulika kwa heading 22.03;

(iv) shilingi 4.5 kwa kila lita ya mvinyo inayotambulika kwa heading 22.04, 22.05 and 22.06;

(v) shilingi 7.5 kwa kila lita ya pombe kali na vilevi vingine vinavyotambulika kwa heading 22.08;”;

(b) adding immediately after paragraph (b) the following:

“(c) asilimia thelathini ya makusanyo ya tozo ya Kudhibiti Maambukizi ya Ukimwi kwenye usajili wa vyombo vya moto chini ya Sheria ya Kodi za Usajili na Uhamisho wa Magari;

Sura ya 124

(d) asilimia tano ya kodi ya ushindi wa michezo ya ubashiri kwa mujibu wa Sheria ya Michezo ya Kubahatisha;

Sura ya 41

(e) asilimia 2 ya kodi ya ushindi kwenye michezo ya kasino ya ardhini;

(f) asilimia 30 ya fedha inayokusanywa kama tozo ya Kudhibiti Maambukizi ya Ukimwi kwenye kila tiketi ya treni;

- Sura ya 365
- (g) asilimia 3 ya tozo ya huduma ya viwanja vya ndege inayotozwa kwa mujibu wa Sheria ya Tozo za Huduma za Viwanja vya Ndege kwa kila abiria anayesafiri ndani ya nchi;
- (h) asilimia 0.3 ya tozo ya huduma ya viwanja vya ndege inayotozwa kwa mujibu wa Sheria ya Tozo za Huduma za Viwanja vya Ndege kwa kila abiria anayesafiri kwenda nje ya nchi;
- Sura ya 220
- (i) shilingi tatu kwa kila lita ya petroli, dizeli na mafuta ya taa zinazokusanywa kama tozo ya barabara na mafuta kwa mujibu wa Sheria ya Tozo za Barabara na Mafuta; na
- (j) asilimia thelathini ya makusanyo ya tozo ya kudhibiti maambukizi ya ukimwi kwenye madini;”;
- (c) renaming paragraphs (c) to (e) as paragraphs (k) to (n) respectively.”;
- (d) adding immediately after subsection (3) the following:
- “(4) Mamlaka ya Mapato Tanzania itaweka katika Mfuko fedha zote itakazokusanya au kupokea kutoka katika chanzo chochote kilichobainishwa kwa madhumuni ya Mfuko wa Bima ya Afya kwa Wote chini ya kifungu kidogo cha (3).”; and
- (e) renumbering subsection (4) as subsection (5).

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

Construction  
Cap. 438

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

Amendment  
of section 11

**106.** The principal Act is amended in section 11(1),  
by-

- (a) adding the words “or status” immediately after the word “arrangement” appearing in the opening phrase; and
- (b) inserting a proviso to paragraph (a) as follows:
 

“Provided that, where the Commissioner General, based on conditions set in a tax law, issues a private ruling in favour of a person relating to tax residence status, such ruling shall be accompanied with a tax residency certificate in a manner determined by the Commissioner General.”.

Repeal and  
replacement  
of section 23

**107.** The principal Act is amended by repealing section 23 and substituting for it the following:

“Recognition  
of small scale  
traders

**23.-(1)** The Commissioner General shall recognise a small-scale trader conducting business in an informal sector who has been duly registered by the relevant authority.

(2) The authority responsible for registration of small scale traders shall in addition to any other prescribed criteria, register traders-

- (a) whose annual turnover is below the minimum taxable income specified under the Income Tax Act; and
- (b) who have Tax Identification Numbers.

(4) For avoidance of doubt, registration as a small scale trader shall not be conclusive evidence that a trader’s annual turnover is below the minimum taxable income.

(5) Where the Commissioner determines or has a reason to believe that a person registered as small scale trader has an annual turnover exceeding the minimum taxable income, the Commissioner shall assess such trader and demand the tax payable.

Cap. 332

(6) The Minister may, in consultation with the relevant authority, make regulations prescribing for the fees, manner of recognition and registration and any other matter relating to small scale traders.”.

Repeal and  
replacement  
of section 42

**108.** The principal Act is amended by repealing section 42 and substituting for it the following:

“Electronic  
tax  
administration  
system

**42.-(1)** For purposes of administering tax laws, the Commissioner General shall establish and operate a computerised electronic system for filing, furnishing, storing, archiving and accessing electronic documents and carrying out any other tax administration functions.

(2) A person shall not access, file or receive a document from the electronic system unless such person is a registered user of the system:

Provided that, the Commissioner General may cancel the registration of a registered user in the event of breach of conditions for registration.

(3) An electronic document shall be considered to be filed by a person and received by the Commissioner General under a tax law when a document registration number is created in the system by using the person’s authentication code.

(4) An electronic document shall be considered to be served on a person by the Commissioner General under a tax law when a document registration number is created in the system and the document can be accessed by using the person’s authentication code.

Cap. 442

(5) The provisions of the Electronic Transactions Act relating to validity, authenticity and admissibility of electronic documents shall apply *mutatis mutandis* to electronic documents created by the system under this section.

(6) The Commissioner General may authorise a printed document to be treated as a copy of an electronic document filed under subsection (3) or served under subsection (4).

(7) A court or tribunal shall accept a copy authorised under subsection (6) as conclusive evidence of the nature and contents of an electronic document, unless the contrary is proved.

(8) Notwithstanding subsection (2), the Commissioner General may, for tax purposes and by notice in writing, require any person who owns or operates an electronic system to interface or connect his electronic system with the system established under this section subject to such terms and conditions and in the manner as may be required by the Commissioner General.

(9) A person who-

- (a) without lawful authorisation, gains access to or attempts to access the system;
- (b) having lawful access to the system uses or discloses information obtained from the system for unauthorised purposes;
- (c) without lawful authorisation, receives information obtained from

the system and uses, discloses, publishes or otherwise disseminates such information;

- (d) falsifies records or information stored in the system;
- (e) interferes, tampers with, damages or impairs the system; or
- (f) upon being required by the Commissioner General, deliberately fails to interface his electronic system with the system established under this section,

commits an offence and shall be liable on conviction-

- (i) in the case of an individual, to imprisonment for a term not exceeding three years or to a fine not exceeding 1000 currency points; or
- (ii) in the case of an entity, to a fine not exceeding 3000 currency points.”.

Amendment  
of section 54

**109.** The principal Act is amended in section 54 by deleting subsection (2) and substituting for it the following:

“(2) For purposes of this section, the entity referred to under subsection (1) shall, within thirty days from the date of commencement of the subcontracted works and in the manner as may be prescribed by the Commissioner General, disclose names of the persons, value of the contract, nature of the

subcontracted works and the duration of carrying out the works.”.

Amendment  
of section 62

**110.** The principal Act is amended in section 62 by deleting subsection (8) and substituting for it the following:

“(8) An objection shall be deemed to have been admitted on the following dates:

- (a) in the case of an objection which relates to an assessment of tax or notice of liability to pay tax, on the date the conditions of subsection (1), (7) or (9) were complied with, or on the date of payment of the lesser amount allowed under subsection (9); or
- (b) in any other case, on the date of service of the objection to the Commissioner General.”.

Amendment  
of section 63

**111.** The principal Act is amended in section 63 by-  
(a) adding immediately after subsection (4) the following proviso:

“Provided that, where the objector fails to make submission within the time prescribed under this subsection, the notice issued under subsection (3) shall be treated as an objection decision and, the objector shall have the right to appeal to the Board in accordance with the Tax Revenue Appeals Act.”;

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(b) adding immediately after subsection (11) the following proviso:

“Provided that, where the Commissioner General had issued a notice under subsection (3), the notice shall be treated as an objection decision and the objector shall have the right to appeal against such notice to the Board in accordance with the Tax Revenue Appeals Act.”.

Cap. 408

Amendment  
of section 75

**112.** The principal Act is amended in section 75 by deleting the phrase “period sufficient to” appearing in

subsection (6) and substituting for it the phrase “period not exceeding three months within which he may”.

Amendment  
of section 90

**113.** The principal Act is amended in section 90(2) by adding the words “or thirty percent of the adjusted loss” immediately after the word “shortfall” appearing in paragraph (c).

PART XXX  
AMENDMENT OF THE TREASURY REGISTRAR  
(POWERS AND FUNCTIONS) ACT,  
(CAP. 370)

Construction  
Cap. 370

**114.** This Part shall be read as one with the Treasury Registrar (Powers and Functions) Act hereinafter referred as the “principal Act”.

Amendment  
of section 9

**115.** The principal Act is amended in section 9(1) by deleting paragraph (f) and substituting for it the following:

“(f) require each executive agency, public corporation or public institution to remit monthly contribution not exceeding forty percent of its annual gross revenue to the Consolidated Fund as determined under the Public Finance Act:

Provided that, this section shall come into effect upon analysis conducted on the performance of an executive agency, public corporation or public institution by the Treasury Registrar in consultation with the Minister responsible for finance and issuance by the Minister responsible for finance of an order specifying the amount of contribution to be remitted by an agency, corporation or institution.”.

PART XXXI  
AMENDMENT OF THE RAILWAYS ACT,  
(CAP. 170)

Construction  
Cap. 170

**116.** This Part shall be read as one with the Railways Act, hereinafter referred as the “principal Act”.

Addition of  
section 73A

**117.** The principal Act is amended by adding immediately after section 73 the following:

“HIV

Response  
Levy on train  
tickets

**73A.**-(1) There is hereby imposed a levy to be known as the HIV Response Levy on train tickets which shall be charged at a rate of five hundred shillings per ticket.

(2) The levy on train tickets shall be collected by a railway transport operator and remitted to the Land Transport Regulatory Authority on the 7<sup>th</sup> day of the month following the month on which the levy was collected.

(3) Moneys collected as levy under this section shall be distributed by the Land Transport Regulatory Authority as follows:

Cap. 379

(a) seventy percent to the AIDS Trust Fund established under the Tanzania Commission for AIDS Act; and

Cap. 161

(b) thirty percent to the Universal Health Insurance Fund established under the Universal Health Insurance Act.”.

PART XXXII  
AMENDMENT OF THE ROAD AND FUEL TOLLS ACT,  
(CAP. 220)

Construction  
Cap. 220

**118.** This Part shall be read as one with the Road and Fuel Tolls Act hereinafter referred to as the “principal Act”.

Amendment  
of section 4

**119.** The principal Act is amended in section 4(1) by adding the word “kerosene” immediately after the word “diesel”.

Amendment  
of section 5

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

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

Cap. 379 “(c) Tanzania shillings 7 per litre imposed on petrol, diesel and kerosene shall be deposited into the AIDS Trust Fund established under the Tanzania Commission for AIDS Act; and  
Cap. 161 (d) Tanzania shillings 3 per litre imposed on petrol, diesel and kerosene shall be deposited into the Universal Health Insurance Fund established under the Universal Health Insurance Act”; and

(b) renaming paragraphs (c) and (d) as (e) and (f) respectively.”.

Amendment  
of Second  
Schedule

**121.** The principal Act is amended in the Second Schedule, by-

(a) deleting figure “513” appearing in the third column and substituting for it figure “523”;

(b) adding immediately after item 2 the following:

3.	Kerosene	Shillings 10= per litre
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### PART XXXIII AMENDMENT OF THE VALUE ADDED TAX ACT, (CAP. 148)

Construction  
Cap. 148

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

Amendment  
of section 2

**123.** The principal Act is amended in section 2-

(a) in the definition of the term “resident”, by adding the words “an entity incorporated or registered in Mainland Tanzania or” between the words “means” and “an”;

(b) by adding in the appropriate alphabetical order the following new definitions:

““assisted Government entity” means a Government entity in respect of which the Commissioner General is empowered to collect considerations for a taxable supply payable to such entity;

“withholding agent” means-

- (a) the Ministry responsible for finance;
- (b) a Government entity which retains whole or part of its collected revenue; and
- (c) a registered person as may be appointed by the Commissioner General by notice;”.

Amendment  
of section 5

**124.** The principal Act is amended in section 5 by adding immediately after subsection (4) the following:

“(5) Where the supply that is taxable at a standard rate is made in Mainland Tanzania to a withholding agent, the rate shall be eighteen percent but the withholding agent shall be required to withhold the rate of three percent on supply of goods and the rate of six percent in respect of supply of service in which the rate payable to a taxable person supplying service shall be twelve percent.

(6) Where the supply that is taxable at a standard rate is made in Mainland Tanzania to unregistered person in Mainland Tanzania who pays for the consideration of that supply through a bank or electronic payment system approved by the Commissioner General, the rate shall be sixteen percent:

Provided that, the Commissioner General shall, by public notice, specify the persons eligible and the manner in which the arrangement shall be implemented:

Provided further that, the provisions of this subsection shall come into operation on 1<sup>st</sup> September, 2025.”.

Addition of  
section 27

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

“Value  
added tax  
payable to  
assisted  
Governme  
nt entity

**27A.** Where an assisted Government entity makes a supply and the consideration payable to such entity in respect of that supply is required to be collected by the Commissioner General, the value added tax included in that consideration shall be treated as advance value added tax paid by such entity to the Commissioner General.”.

Amendment  
of section 29

**126.** The principal Act is amended in section 29 by-  
(a) adding immediately after subsection (4) the following:

“(5) Upon receipt of the notification referred to in subsection (3), the Commissioner General shall serve the person with his decision setting out the reason for grant or refusal of extension of time referred to in subsection (3)(c).

(6) Where the Commissioner General refuses to grant extension of time, the person shall be deemed to be deregistered for Value Added Tax.”; and

(b) renumbering subsection (5) as subsection (7).

Amendment  
of section 46

**127.** The principal Act is amended in section 46(2)(a) by deleting the word “not” appearing before the word “situated”.

Amendment  
of section 51

**128.** The principal Act is amended in section 51(2);  
(a) in paragraph (f) by deleting the word “and” appearing after the word “advertisement;”;  
(b) deleting paragraph (h) and substituting for it the following-

“(h) online intermediation services or platform, including an online accommodation marketplace and payment services platform;”.

Amendment  
of section 56

**129.** The principal Act is amended in section 56 by deleting the words “1<sup>st</sup> July, 2024 to 30<sup>th</sup> June, 2025” and substituting for them the words “1<sup>st</sup> July, 2025 to 30<sup>th</sup> June, 2028”.

Amendment  
of section 57

**130.** The principal Act is amended in section 57 by deleting the words “1<sup>st</sup> July, 2024 to 30<sup>th</sup> June, 2025” and substituting for them the words “1<sup>st</sup> July, 2025 to 30<sup>th</sup> June, 2026”.

Amendment  
of section 70

**131.** The principal Act is amended in section 70, by-  
(a) adding immediately after subsection (1) the following-

“(2) A taxable person shall not subtract withheld output tax in the calculations made under section 71, unless at the time of filing the value added tax return for the relevant tax period, such person holds a valid value added tax withholding certificate.

(3) A taxable person who made taxable supply at the rate of sixteen percent pursuant to section 5(6) shall, through the system or any manner directed by the Commissioner General, submit a proof of bank payment or electronic payment showing that the consideration for that supply was made electronically or through bank.

(4) An assisted Government entity shall attach a valid certificate of advance value added tax paid for the relevant tax period at the time of filing the value added tax return.”;

(b) deleting subsection (7); and

- (c) renumbering subsections (2), (3), (4), (5) and (6) as subsections (5), (6), (7), (8) and (9) respectively.

Amendment  
of section 71

**132.** The principal Act is amended in section 71-

(a) in subsection (1) by-

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

“(b) adding advance value added tax paid shown in the certificate of advance value added tax paid;

(c) subtracting all output tax withheld by withholding agent;”; and

(ii) renumbering paragraphs (b) and (c) as paragraphs (d) and (e) respectively;

(b) in subsection (3) by adding immediately after paragraph (b) the following:

“(c) the amount shall be treated as already paid if such person is an assisted Government entity provided that this condition shall apply to value added tax that has been collected by the Commissioner General.”; and

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

“(5) The withholding agent shall account for and remit output tax withheld in accordance with section 5(5) at the time when the value added tax return is due to be filed or in a manner as may be directed by the Commissioner General.”.

Amendment  
of section 72

**133.** The principal Act is amended in section 72(1) by deleting the words “or is liable to pay,” appearing in paragraph (c).

Addition of  
sections 90A  
and 90B

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

“Certificate  
of Advance  
Output Tax

**90A.-(1)** The Commissioner General shall, one day after the end of a

tax period, issue to an assisted Government entity a certificate of advance value added tax paid which shall-

- (a) be issued in the form and manner prescribed by the Minister; and
- (b) include the following information:
  - (i) the name, address, Taxpayer Identification Number and value added tax registration number of the assisted Government entity;
  - (ii) the date and tax period on which it is issued;
  - (iii) certificate number;
  - (iv) the description, quantity, and other relevant specifications of the supplies made by the assisted Government entity in the tax period;
  - (v) the total consideration paid for the supply and the amount of value added tax included in that consideration; and
  - (vi) the amount of advance value added tax paid by the assisted Government entity in the tax period.

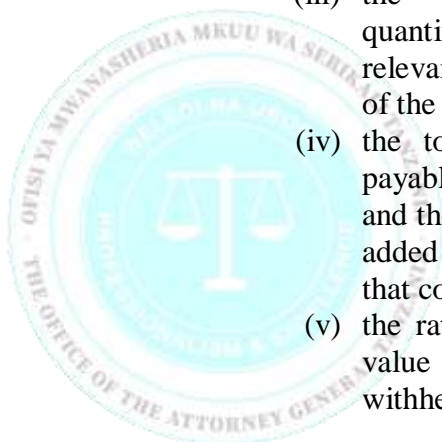
Withholding  
certificate

**90B.**-(1) A withholding agent who is liable to pay value added tax under section 5(5) shall, not later than the day on which value added tax becomes payable on the supply under section 15, issue to the supplier a value added tax withholding certificate generated by

system approved by the Commissioner General, which shall-

- (a) be issued in the form and manner prescribed by the Minister; and
- (b) include the following information-
  - (i) the date on which it is issued;
  - (ii) the name, Taxpayer Identification Number and Value Added Tax Registration Number of the withholding agent;
  - (iii) the description, quantity, and other relevant specifications of the supply made;
  - (iv) the total consideration payable for the supply and the amount of value added tax included in that consideration;
  - (v) the rate and amount of value added tax withheld; and
  - (vi) the name, address, Taxpayer Identification Number and value added tax registration number of the supplier.

(2) A withholding tax certificate which does not comply with the requirement under subsection (1), shall not be used to claim an output tax withheld.”



Amendment  
of Schedule

**135.** The principal Act is amended in the Schedule-  
(a) in Part I,

(i) by deleting item 1 and substituting for it the following:

“1. Agricultural implements.

N o.	Implements	HSC
1.	Tractors for agricultural use	8701.10.00, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00, 8701.95.00
2.	Agricultural, horticultural or forestry machinery for soil preparation or cultivation except lawn mower or sports ground rollers and parts	84.32
3.	Harvesting or threshing machinery except machines under HS Code 8433.11.00, 8433.19.00, 8433.90.00	84.33
4.	Liquid sprayers for agriculture	8424.41.00, 8424.49.00
5.	Powder sprayers for agriculture	8424.41.00, 8424.49.00
6.	Hoes	8201.30.00
7.	Tractor trailers	8716.20.90
8.	Rotavator	8432.29.00
9.	Poultry incubator	8436.21.00
10.	Irrigation equipment	8424.82.00
11.	Irrigation parts (sprinkler system, chemical injection system, water disinfection system, rain guns, high pressure fogging equipment, Irrigation computer, filter for irrigation system)	8424.90.00
12.	Green house system	9406.10.10, 9406.20.10, 9406.90.10
13.	Semen for bovine animal	0511.10.00
14.	Semen for non-bovine animal	0511.99.10
15.	Ear tag	3926.90.90
16.	Ear tag applicators	8456.90.00
17.	Automatic turning table	8207.30.00
18.	Stunning box	8438.50.00
19.	Lessor beam machines	9402.90.90

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- (ii) in item 2 by, adding figures “3808.61.00, 3808.62.00 and 3808.69.00” immediately before figure “3808.99.10” appearing in sub-item 2;
- (iii) in item 3 by adding the word “fiber” immediately after the word “sisal” appearing in subitem 29;
- (iv) in item 9, by deleting the word “newspapers” appearing in sub items 3 and substituting for it the phrase “Newspapers printed and published locally by a person licensed under the Media Services Act”;
- (v) in item 13 by adding immediately after sub-item 6 the following:

7.	Reinsurance
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- (vi) in item 15 by-
  - (aa) deleting sub-item 7;
  - (bb) deleting the words “Liquefied petroleum and Natural gases” appearing in sub-item 8 and substituting for them the words “Liquefied petroleum gas”;
  - (cc) deleting the words “Compressed Petroleum and Natural gases” appearing in sub-item 9 and substituting for them the words “Compressed Natural gas for motor vehicles”;
  - (dd) deleting sub item 10 and substituting for it the following:

10	Liquefied Petroleum	7311.0
.	Gas tanks or cylinders	0.10
	for cooking	

- (ee) renumbering sub-items 8 to 11 as sub-items 7 to 10 respectively;
- (vii) in item 17 by deleting the word “cars” appearing immediately after the word “rental” and substituting for it the words “motor vehicles”;

- (viii) in item 21 by adding the words “specifically designed for exclusive use in storage of solar power” immediately after the word “battery”;
  - (ix) in item 27 by deleting the words “1st July, 2024 to 30th June, 2025” and substituting for them the words “1st July, 2025 to 30th June, 2026”;
  - (x) by deleting item 31 and substituting for it the following:
    - “31. Supply of-
    - (a) Aircraft of heading 88.02 and aircraft maintenance to a local operator of air transportation; or
    - (b) Aircraft engine of HS Code 8407.10.00 and aircraft parts of heading 88.07, excluding parts of goods of heading 88.01 and 88.06 to a local manufacturer or assembler of aircraft or to a local operator of air transportation.”;
  - (xi) by adding immediately after item 34 the following:
    - “35. A supply of piped natural gas specifically for being converted to Compressed Natural Gas (CNG) to be used exclusively for fueling motor vehicle from 1st July, 2025 to 30th June, 2028.”; and
  - (xii) by renumbering items 21 to 35 as items 20 to 34 respectively;
- (b) in Part II by -
- (i) deleting item 14 and substituting for it the following:
    - “14. An import of CNG plants equipment including CNG Compressors, CNG metering equipment, CNG storage cascades, CNG special transportation vehicles and CNG dispenser by a natural gas distributor.”; and

- (ii) adding immediately after item 30 the following:

“31. An import of Carbonization furnace of HS Code 8417.80.00 for exclusive use in manufacturing of briquettes.

32. An import of new pneumatic tyres of a kind used in agricultural and forest vehicles of HS Code 4011.70.00; dam liners of heading 39.20; forks of HS Code 8201.90.00; rakes of HS Code 8201.30.00 and axes of HS Code 8201.40.00 as certified by the Ministry responsible for agriculture.”;

**PART XXXIV**  
**AMENDMENT OF THE WILDLIFE CONSERVATION ACT,**  
**(CAP. 283)**

Construction  
Cap. 283

**136.** This Part shall be read as one with the Wildlife Conservation Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 8

**137.** The principal Act is amended in section 8, by-  
(a) deleting subsection (3)(b) and substituting for it the following:

“(b) ninety seven percent shall be distributed as follows:

- (i) game fees payable for tourism hunting activities of key species animals in Game Reserves shall be deposited in the Consolidated Fund, except for 6.25% which shall be deposited in the account of the Tanzania Wildlife Management Authority for the respective district councils;
- (ii) game fees payable for tourism hunting activities of key species animals in Game Controlled areas

and Open Areas shall be deposited in the Consolidated Fund, except for 18.75% which shall be deposited in the account of the Tanzania Wildlife Management Authority for respective district councils;

- (iii) fees payable for non-consumptive tourism activities in Game Controlled Areas shall be deposited in the Consolidated Fund, except for 30% which shall be deposited in the account of the Tanzania Wildlife Management Authority for equal distribution to the respective district and village councils bordering the areas in which such activities are conducted;
- (iv) concession fees payable for non-consumptive tourism activities in Open Areas shall be deposited in the Consolidated Fund, except for 75% which shall be deposited in the account of the Tanzania Wildlife Management Authority for Village and District councils bordering the areas in which such activities are conducted for the distribution of 60% and 15% respectively; and
- (v) donation granted by tourism hunting companies owning hunting blocks in game reserves, Game Controlled Areas and Open Areas for the purposes of community development projects shall be deposited in the account of the Tanzania Wildlife Management Authority for respective village councils bordering the respective hunting blocks;”;

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

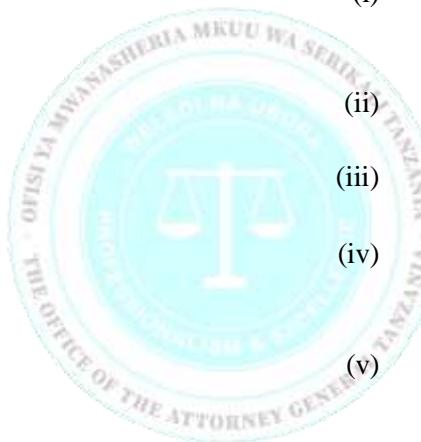
“(4) Notwithstanding the provisions of subsection (3), the income obtained from tourism activities in respect of Wildlife Management Areas shall be distributed as follows:

- (a) in case of fees payable for tourism hunting activities shall be deposited in the Consolidated Fund, except for the following which shall be deposited in the account of the Tanzania Wildlife Management Authority-

- (i) seventy five percent of the block fees;
- (ii) sixty five percent of the game fees;
- (iii) fifty percent of the conservation fees;
- (iv) sixty five percent of the observer fees; and
- (v) thirty five percent of the permit fees; and

- (b) in case of fees payable for non-consumptive tourism activities-

- (i) sixty five percent shall be payable to Wildlife Management Area;
- (ii) ten percent shall be payable to the respective district councils; and
- (iii) twenty five percent shall be deposited in the



- Consolidated Fund;
- (c) in case of concession fees for non-consumptive tourism activities-
- (i) eighty five percent shall be payable to Wildlife Management Area;
  - (ii) five percent shall be payable to the respective district council; and
  - (iii) ten percent shall be deposited in the Consolidated Fund; and
- (d) in case of fees payable from resident hunting activities-
- (i) fifty percent shall be payable to the Wildlife Management Areas;
  - (ii) thirty five percent shall be payable to the respective district councils; and
  - (iii) fifteen percent shall be deposited to the Consolidated Fund;”;
- (c) deleting subsection (5) and substituting for it the following:
- “(5) Monies designated for the Wildlife Management Areas, district councils and village councils pursuant to subsection (4) shall be deposited in the account of the Tanzania Wildlife Management Authority

and thereafter shall be disbursed to the respective Wildlife Management Areas, District Councils and Village Councils in accordance with the relevant regulations made under this Act.”.

Passed by the National Assembly on the 25<sup>th</sup> June, 2025

**BARAKA ILDEPHONCE LEONARD**

*Clerk of the National Assembly*

