
THE UNITED REPUBLIC OF TANZANIA

SPECIAL BILL SUPPLEMENT

No. 3

12th June, 2019

to the Special Gazette of the United Republic of Tanzania No. 23 Vol. 100 dated 12th June, 2019
Printed by the Government Printer, Dodoma by Order of Government

THE FINANCE ACT, 2019

ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT, (CAP.365)
PART III	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP.147)
PART IV	AMENDMENT OF THE INCOME TAX ACT, (CAP.332)
PART V	AMENDMENT OF THE PORT SERVICE CHARGE ACT, (CAP.264)
PART VI	AMENDMENT OF THE ROAD TRAFFIC ACT, (CAP.168)
PART VII	AMENDMENT OF THE STANDARDS ACT, (CAP.130)
PART VIII	AMENDMENT OF THE TANZANIA FOOD, DRUGS AND COSMETICS ACT, (CAP.219)
PART IX	AMENDMENT OF THE TAX ADMINISTRATION ACT, (CAP. 438)
PART X	AMENDMENT OF THE VALUE ADDED TAX ACT, (CAP.148)

NOTICE

This Bill to be submitted to the National Assembly is published for general information to the public with a statement of its objects and reasons.

Dodoma,
11th June, 2019

JOHN W. H. KIJAZI,
Secretary to the Cabinet

A BILL
for

An Act to impose and alter certain taxes, duties, levies, fees and to amend certain written laws relating to the collection and management of public revenues.

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- Short title **1.** This Act may be cited as the Finance Act, 2019.
- Commence-
ment **2.** This Act shall come into operation on
the 1st day of July, 2019.

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 7 **4.** The principal Act is amended in section 7, by-
- (a) inserting immediately after
subsection (2) the following new
subsections:
“(3) An agent required

to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form.

(4) Upon filing the monthly return under subsection (3), the agent shall disclose the amount collected and other particulars as the Commissioner General may require.”; and

(b) renumbering subsection (3) as subsection (5).

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

Constru-
ction
Cap. 147

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

Addition of
section
135A

6. The principal Act is amended by adding immediately after section 135 the following new section:

“Exemptio
n from
duty on
aircraft
lubricants

135A. The importation of aircraft lubricants by a local operator or a designated airline under a bilateral air services agreement between the Government of Tanzania and foreign government, shall be exempted from liability to pay the duty.”

Amendme-
nt of
Fourth
Schedule

7. The principal Act is amended in the Fourth Schedule, by-
(a) inserting immediately before HS code 2009.11.00 the following new HS code:

"Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.			
		Locally manufactured	kg	N/A	10%
		Imported	Kg	N/A	25%"

(b) inserting immediately after HS code 3403.99.00 the following new HS codes:

39.17		Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges) of plastics		
		-Tubes, pipes and hoses, rigid:		
	3917.21.00	--of polymers of ethylene	kg	10%
	3917.22.00	--of polymers of propylene	kg	10%
	3917.23.00	--of polymers of vinly chloride	kg	10%
	3917.29.00	--of other plastics:	kg	10%
		-other tubes, pipes and hoses:		
	3917.31.00	--flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	10%
	3917.32.00	--other, not reinforced or otherwise combined with other materials, without fittings	kg	10%

	3917.33.00	--other, not reinforced or otherwise combined with other materials,	kg	10%	
	3917.39.00	--other	kg	10%	
	3917.40.00	-Fittings	kg	10%	
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.			
		Locally manufactured	kg	N/A	10%
		Imported	kg	N/A	25%
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		- Of synthetic textile materials :			
		6704.11.00 -- Complete wigs			
		6704.19.00 -- Other			
		6704.20.00 - Of human hair			
		6704.90.00 - Of other materials			
		Locally manufactured	kg	N/A	10%
		Imported	kg	N/A	25%"

- (c) deleting the words “Tshs. 200 per litre” appearing in the sixth column of HS Code 2206.00.90 and substituting for them the words “Tshs. 61 per litre”.

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

Construction
Cap. 332

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

Amendment of
Schedules

9. The principal Act is amended-

(a) in the First Schedule, by -

- (i) deleting the figure “20,000,000” appearing in paragraph 2(2) and substituting for it figure “100,000,000”; and
- (ii) deleting the table appearing in paragraph 2(3) and substituting for it the following:

"TURNOVER	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATION ACT IS NOT COMPLIED WITH	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATION ACT IS COMPLIED WITH
Where turnover does not exceed Tshs. 4,000,000/=	NIL	NIL
Where turnover exceeds Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=	Tshs. 100,000/=	3% of turnover in excess of Tshs. 4,000,000/=
Where turnover exceeds Tshs. 7,000,000/= but does not exceed Tshs. 11,000,000/=	Tshs. 250,000/=	Tshs. 90,000/= plus 3% of turnover in excess of Tshs. 7,000,000/=
Where turnover exceeds Tshs. 11,000,000/= but does not exceed Tshs. 14,000,000/=	Tshs.450,000/=	Tshs. 230,000/= plus 3% of turnover in excess of Tshs. 11,000,000/=
Where turnover exceeds Tshs. 14,000,000/= but does not exceed Tshs. 100,000,000/=	NOT APPLICABLE	Tshs. 450,000/= plus 3.5% of turnover in excess of Tshs. 14,000,000/=

(iii) adding immediately after item (c) of paragraph 3(2) the following new item:

“(d) a newly established entity dealing in manufacture of sanitary pads and having a performance agreement with the Government of the United Republic shall be taxed at a reduced corporate rate of twenty five percent for two consecutive years from the 1st July 2019 to 30th June 2021.”

(b) in the Second Schedule, by inserting the words “fees or other charges” between the words “interest” and “paid” appearing in paragraph 1(v).”

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

Construction
Cap. 264

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

Amendment of
section 7

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

(a) inserting immediately after subsection (2) the following new subsection:

“(3) An agent required to collect and remit charge under this section shall, on or before the last working day of the month following the month to which the charge relates, file a monthly return to the Commissioner General in the prescribed form.

(4) Upon filing the monthly return under subsection (3), the agent shall disclose the amount collected and other particulars as the Commissioner General may require.”; and

(b) renumbering subsection (3) as subsection (5).

PART VI
AMENDMENT OF THE ROAD TRAFFIC ACT,
(CAP. 168)

Construction
Cap. 168

12. This Part shall be read as one with the Road Traffic Act hereinafter referred to as the “principal Act”.

Amendment of
section 25

13. The principal Act is amended in section 25(2), by deleting the word “three” wherever it appears in that subsection and substituting for it the word “five”.

PART VII
AMENDMENT OF THE STANDARDS ACT,
(CAP. 130)

Construction
Cap.130

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

Amendment of
the Long Title

15. The principal Act is amended in the Long Title by inserting the words "and to guarantee their safety and quality" between the words "service," and "to".

Amendment of
section 2

16. The principal Act is amended in section 2 by adding in the appropriate alphabetical order, the following new definitions:

“premises” includes land, buildings, structures, basements and vessels and:

- (a) in relation to any building includes a part of a building and any cartilage, forecourt, yard or place of storage used in connection with building or part of that building;
- (b) in relation to "vessel", means ship, boat, air craft, and includes a carriage or receptacle of any kind, whether open or closed;

“food” means any substance whether processed, semi-processed or raw which is intended for human consumption, and includes drinks, chewing gum and any substance which has been used in the manufacture, preparation or treatment of food but does not include cosmetics, tobacco or substance used only as drugs;

“food safety” means assurance that food will not cause harm to the consumer when it is prepared or eaten according to its intended use;

- “quality product” means any product declared under this Act to be fit for particular purpose;
- “product” means goods and services designed to be released or launched in a market;
- “cosmetic” means any article intended to be used by means of rubbing, pouring, steaming, sprinkling, spraying on or otherwise applied to the human body or any part thereof for cleansing, beautifying, promoting attractiveness or altering the appearance and includes any article intended for use as a component of a cosmetic, but excludes articles intended for use in the diagnosis, treatment or prevention of diseases and those intended to affect the structure or any function of the body;
- “cream” in relation to food, means part of milk, rich in fat which has been separated by skimming or by any other means;
- “human consumption” includes use in the manufacture of food for human consumption;
- “ingredient” in relation to the manufacture or preparation of a product regulated under this Act, includes anything which is the sole ingredient or in combination of that product as manufactured or prepared;
- “label” means any tag, brand, mark, pictorial or other descriptive matter, written, printed, stenciled, marked, embossed or impressed on or attached to a container of any food or cosmetic;
- “leaflet” means any written information related to food or cosmetic product;
- “manufacture” includes all operations involved in the production, preparation, processing, compounding, formulating, filling, refining, transformation, packing, packaging, re-packaging and labeling of products regulated under this Act;
- “manufacturer” means a person or a firm that is engaged in the manufacture of products regulated under this Act;
- “milk substitutes” means a product manufactured using non milk ingredients to imitate the properties and characteristics of milk;
- “package” in relation to any product regulated under this Act, means any box, packet or any other article in which one or more primary containers of products regulated under this Act are to be enclosed in one or more other boxes, packets or articles in question, the collective number thereof;

- “slaughter facility” means a slaughter house, slaughter slab, abattoir and any premises or place habitually used for slaughter of animals for human consumption;
- “unfit product” means a product regulated under this Act which violates any provision of this Act;
- “TBT Agreement” means an agreement on standardization, conformity assessment, testing and metrology under the World Trade Organisation;
- “SPS Agreement” means an agreement on the application of sanitary and phytosanitary measures on matters related to food safety under the World Trade Organisation.

Amendment of section 4

- 17.** The principal Act is amended in section 4(1), by-
- (a) adding immediately after paragraph (k) the following:
- (1) inspect and register premises in accordance with the provisions of this Act;
- (m) certify and register food, food products and cosmetics regulated under this Act"; and
- (b) renaming paragraphs (l) to (t) as paragraphs (n) to (v) respectively.

Addition of Parts IVA and IVB

- 18.** The principal Act is amended by adding immediately after Part IV the following:

PART IVA
PROVISIONS REGARDING FOOD
(a) Registration and composition of food

Registration of pre-packaged food

21A.-(1) No person shall manufacture, import, distribute, sell or expose for sale pre-packaged food unless that food or food product has been registered by the Bureau.

(2) An application for registration of pre-packaged food or food product shall be made to the Bureau in a prescribed manner together with the prescribed application fees.

(3) The Bureau shall register any pre-packaging food or food product if it is satisfied that, the food or food product complies with prescribed standards and the manufacturing operations for such

food complies with the prescribed current Good Manufacturing Practice requirements.

(4) The Bureau may charge any applicant such costs as it may incur for the purposes of carrying out Good Manufacturing Practice as prescribed by the CODEX Alimentarius Commission, inspection or laboratory investigations prior to registration of any pre-packaged food or food product.

Regulations
regarding
composition
of food

21B.-(1) The Minister may, after consultation with the Bureau, make regulations prescribing standards to be complied with by manufacturers with regard to the composition of food or its microbiological or chemical or physical standards.

(2) Without prejudice to the generality of the power conferred by subsection (1), the Minister may in the regulations-

- (a) require, prohibit or regulate the addition to food or extraction from it of any specified substance or any substance of any specified category, or the use of any substance as an ingredient in the manufacture or preservation of that food;
- (b) prohibit, restrict or regulate the importation, manufacture or sale, possession for sale, offer or exposure for sale or the consignment or delivery of food or any of its ingredients which do not comply with the regulations;
- (c) prohibit or regulate the importation of any food which, in his opinion, is or

may be prejudicial to public health;

- (d) prohibit, restrict or regulate the importation, exportation or use of any specified materials, or materials of any specified category, in the manufacture of apparatus or utensils intended for use in the manufacture or preservation of food;
- (e) prescribe or provide for methods of analysis for the purpose of ascertaining the presence in any food, or the absence from it, of any specified substance or the quantity of any substance present in any food.

(3) Upon making regulations under this section, the Minister shall have regard to the desirability of restricting, so far as is practicable, the use in the manufacture of food or substances of no nutritional value as foods.

Prohibition on
food
adulteration

21C.-(1) A person shall not, with intent to cause food to be sold for human consumption-

- (a) add any substance to the food, use any substance as an ingredient of that food in its manufacture or abstract any constituent from it; or
- (b) subject the food to any other process or treatment so as, in any such case, to produce food of a quality below the prescribed standard, whether or not that food becomes injurious to health;
- (c) if that food does not comply with requirements prescribed

by the Bureau.

(2) Subject to this section, a person shall not distribute, sell or offer, expose or advertise for sale for human consumption or have in his possession for the purpose of distribution or sale, any food manufactured in contravention to subsection (1).

(3) Where, in proceedings for an offence under this section, it becomes necessary to determine whether or not any article of food is injurious to health, regard shall be not only to the probable effect of that article or on the health of a person consuming it, but also to that probable cumulative effect of articles of substantially the same on the health a person consuming those articles in ordinary quantities.

General
protection for
purchasers of
food

21D.-(1) Any person who sells any food which is not of the nature, substance or quality of the food demanded by the purchaser shall be guilty of an offence.

(2) Where regulations made under section 21B, contains provisions prescribing the composition of, or prohibiting or restricting the addition to any food or the extraction from it, of any substance, a purchaser of the food shall, unless the contrary is proved, be deemed for the purposes of subsection (1), to have demanded a food complying with the provisions of the regulations.

(3) In any proceedings for an offence under subsection (1) it shall not be a defence for the defendant to allege that the purchaser bought for analysis or examination and therefore was not prejudiced.

(4) In this section, references to sale shall be construed to sale for human consumption.

Offences
regarding sale,
etc. of unfit
food

21E.-(1) Any person who-

- (a) distribute, sell, or offers or has in his possession for the purpose of distribution, sale or manufacturer for sale; or
 - (b) deposits with or consigns to, any person for the purpose of distribution or sale or manufacture for distribution or sale any food intended, but unfit, for human consumption,
- commits an offence.

(2) Where any food in respect of which an offence under paragraph (a) of subsection (1) has been committed, if the unfit food or food products was distributed or sold to the offender by some other person, that other person commits an offence.

Food offered
as prize

21F.-(1) The provisions of sections 21E and 21G shall apply in relation to-

- (a) any food intended for human consumption which is prize, reward or donation in connection with any to which the public are admitted, whether or not money, as if such food were or had been, exposed for person in the organization of the entertainment;
- (b) any food intended for human consumption which is prize, reward, donation or given away for the advertisement, or in furtherance of any trade or business, food were or had been exposed for sale by the person giving it away;

(c) any food intended for human consumption which is deposited in any premises for the purpose of being given away as if the food were, or had been, exported for sale by the occupier of the premises.

(2) In this section, the expression “entertainment” includes any social gathering, amusement, exhibition, performance, game, sport, lottery or trial of skill.

Examination
of food
suspected to
be unfit for
human
consumption

21G.-(1) Any inspector may, at all reasonable times, examine any food intended for human consumption which has been distributed, sold or is offered or exposed for sale or is in the possession of, or has been deposited with or consigned to, any person for the purpose of distribution or sale or manufacture for sale, if it appears to him to be unfit for human consumption, may seize it and remove it in order to have it dealt with in a manner provided for in this Act.

(2) An inspector who seizes any food under subsection (1) shall inform the person in whose possession the food was found of his intention to have it diagonised in a described manner.

(3) Where it appears to the inspector that any perishable food examined by him is unfit for human consumption he shall condemn the food and order destruction of the same or dispose of in a prescribed manner.

(4) Where it appears to the inspectors that any non-perishable food examined by him is unfit for human consumption he shall take that food to the court for further action, and if the court is satisfied that, that food is unfit for human consumption, the court shall condemn the

food and order its destruction in a prescribed manner, and if the court is not satisfied that the food is unfit for human consumption, it may order for further actions to be taken.

(5) Where the court orders for the destruction or disposal of any food which has been declared unfit for human consumption, that destruction or disposal shall be done at the owners cost.

Power to seize and dispose of carcass unfit for human consumption

21H.-(1) An inspector may seize, and cause to be disposed of in such manner as he may think fit, the carcass or any part of the carcass of any animal received into a butchery facility or cold stores for the purpose of sell for human consumption which on examination is found to be diseased or unfit for human consumption, and no compensation shall be payable to the owner for human consumption, and no compensation shall be payable to the owner of that carcass or any part of it.

(2) Where, in pursuance of subsection (1), any carcass or apart of it is seized by an inspector, he shall, before causing it to be disposed of record or cause to be recorded-

- (a) a description or other particulars as will suffice to identify the carcass or part of it; and
- (b) the grounds upon which the seizure was effected.

(3) For the purpose of this section, the inspector may deal with poultry, game and fish in the same manner as if the poultry, game and fish were carcasses or animals for slaughter.

(b) Importation

Restriction on importation of food

21I.-(1) No person shall, on or after the appointed day, carry on the business of an importer of food unless he is registered by the Bureau under section 21J as an importer of food.

(2) The Bureau shall cause to be kept and maintained in the prescribed manner a register containing-

- (a) the name of every registered importer of food;
- (b) the date of registration;
- (c) the kind or kinds of food in respect of which he is registered as an importer;
- (d) chemical composition, microbiological and physical status of the food he imports; and
- (e) such other particulars as the Bureau may, from time to time, prescribe.

(3) The provisions of section 21J shall be complied with by every person registered as an importer of food on every occasion he proposes to import food which was not included in his original application for registration.

Application for importation of importers

21J.-(1) Every application for registration as an importer of food shall be addressed to the Director General and shall be in a prescribed form and manner.

(2) Upon receipt of an application for registration, the Director General shall, as soon as is practicable, proceed to consider the application and grant registration if he is satisfied that-

- (a) the composition of the food proposed to be imported is not of a quality below the specifications prescribed under this Act;

- (b) importation and consumption of the food proposed would enhance or contribute in any other way to the national effort to improve the nutritional status of the people of Tanzania; or
- (c) the food or its products and practices related thereto does not in any way contravene the provisions of this Act.

Restriction on movement of imported food

21K.-(1) Without prejudice to any power of examining food conferred by this Part, any person authorized in writing in that behalf by the Bureau may give directions to the person in possession of any food which is imported for human consumption, prohibiting or restricting its removal or delivery-

- (a) during any period of not more than seventy-two hours; and
- (b) if within that period the authorized person so requires, until that person has notified the authorized person of the name of the person to whom, and the address to or at which, he proposes to send or deliver that food.

(2) Any person who fails to comply with any direction given under subsection (1) or who, in a notification under that subsection, knowingly makes any false statement, commits an offence.

(c) Milk, Milk Products and Milk Substitutes

Rules relating to milk, milk products and milk substitutes

21L.-(1) The Minister may, after consultation with the Bureau and other institutions dealing with matters related to milk, milk products or milk substitutes and with such other person as he may

determine, make rules for the purposes of-

- (a) regulating the addition to milk intended for human consumption, any water or colouring matter, or any dried or condensed milk or liquid reconstituted from condensed milk;
- (b) regulating the extraction of any matter or substance from milk intended for distribution or sale for human consumption; and
- (c) regulating in any other way the composition and other dealings in milk, milk products and milk substitutes.

(2) Rules made under this section shall be published in the *Gazette*.

Milk from diseased dairy animals not to be used for consumption

21M.-(1) No person shall-

- (a) sell, offer or expose for sale, for human consumption;
- (b) use in the manufacture of food for sale for human consumption, the milk of any dairy animal which to his knowledge has tuberculous milk or is suffering from emaciation due to tuberculosis or from tuberculosis of the udder or any infection of the udder or teat which is likely to convey diseases, or from any comatose condition, any septic condition of the uterus, anthrax or any other zoonotic diseases so diagnosed; or
- (c) sells, offer or expose for sale or use or use in the manufacture of food for human consumption the milk

from any treated dairy animal during its withdrawal period.

(2) Any person who contravenes this section commits an offence.

(3) In any proceedings under this section, an accused person shall be deemed to have known that a dairy animal was diseased, if he could with reasonable diligence have ascertained that fact.

(d) Premises for Slaughter of Animals and Sale of Meat

Restriction on use of premises for slaughter of animals and sale of meat

21N.-(1) No person shall use any premises for slaughter of animals or cause or permit any animal to be slaughtered with intent to supply, sell, offer or expose for sale meat for human consumption, unless that premises is registered by the Bureau.

(2) Any person who contravenes any of the provisions of this Act, commits an offence.

Regulations regarding slaughter and butchery facilities etc

21O.-(1) The Minister shall, on advice of the Director General after consultation with the Minister responsible for livestock development, make regulations relating to premises for the slaughter of animals or birds and sale of meat for human consumption and may, by such regulations:

- (a) prescribe the methods, instruments or appliances which may be used to carry out slaughtering;
- (b) provide for and regulate the inspection of slaughter and butchery facilities to determine whether or not they are suitable for the intended purpose;

- (c) provide for the disposal, treatment or processing of waste matters, refuse and by-products resulting from the slaughtering of animals or birds in slaughter houses;
- (d) prescribe places and circumstances in which an animal or bird may be slaughtered in a place other than a slaughter house, and any action or actions to be taken in the event of every such slaughter;
- (e) prescribe the manner in which carcasses and viscera are to be marked or labeled upon their being detained or seized in accordance with regulations made under this Act;
- (f) regulate treatment and disposal of any animal, carcass or viscera, or any part of them, in relation to which a breach of this Act has been committed and the offender convicted;
- (g) prescribe or provide for any matter in relation to slaughter and slaughter facilities which appears to him to be necessary for the proper maintenance of quality standards in respect of meat intended for human consumption.

(2) Regulations made under this section may require acts or things to be done to the satisfaction of a prescribed person and may empower a prescribed person to issue directions to any other person requiring acts or things to be done,

imposing conditions and prescribing periods and dates upon, within or before which such acts or things shall be done or such conditions shall be fulfilled.

(3) No regulation made under this section relating to any slaughter facility shall be so framed or construed as to deny to any religious community reasonable facilities for obtaining food, the flesh of animals or birds slaughtered by the method specially required by their religion.

(4) The Bureau shall, for the purpose of performing its functions under Sub-Part (d) of Part IVA of this Act, establish and maintain a system of consultation and cooperation with any person or body of persons, whose functions are related to those of the Bureau or whose participation or collaboration in the work of the Bureau is likely to advance the better and more effective furtherance of the objects specified under Sub-Part (d), and in particular the institutions responsible for the Hide and Skin Trade Act and the Animal Diseases Act.

Cap.120
Cap.156

Transportation
of meat

21P.-(1) Subject to subsection (2), no person shall convey or cause to be conveyed any meat or meat product from a slaughter facility or cold store in any vehicle unless such vehicle has been approved in writing for that purpose by the Bureau.

(2) Subsection (1) shall not apply to the transport of meat or meat products in hermitically sealed containers or in other containers of a type approved by the Bureau.

(3) The Bureau or, as the case may be, an inspector designated for that purpose by the Bureau, may refuse to

approve any vehicle, tray or load-carrying part of which is not covered; or which has no proper provisions for preventing contamination or which is considered for any other reason to be unsuitable for the carriage of meat or meat products.

(4) Where at any time the Bureau considers that any vehicle approved under subsection (1) of this section has ceased to be suitable for carrying meat or meat products, it may revoke the approval of that vehicle.

(5) Any person who contravenes this section commits an offence and shall be liable on conviction to a fine of not less than one hundred thousand shillings or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

(e) Food Hygiene

Minister to
make
regulations
regarding
food hygiene

21Q.-(1) The Minister may, after consultation with the Bureau make regulations designed to secure the observance of sanitary and cleanly conditions and practices and wholesome methods in connection with-

- (a) the sale of food for human consumption; and
- (b) the manufacture, transport, storage, packaging, marking, exposure for sale, service or delivery of food intended for human consumption.

(2) Without prejudice to the generality of the power conferred by subsection (1), the Minister may make regulations-

- (a) prohibiting, restricting or regulating the sale, or storage, possession or exposure;

- (b) impose requirements as to the construction, layout, drainage, equipment, maintenance, cleanliness, ventilation and extraction of fumes or heat, lighting, water supply and use of premises in, at or from which food for human consumption is manufactured or stored or sold, offered or exposed for distribution or sale;
- (c) imposing requirements as to the provision, maintenance and cleanliness of sanitary and washing facilities in connection with those premises, the disposal of refuse and the maintenance and cleanliness of apparatus, equipment, furnishings and utensils used in such premises, and in particular, the regulations may impose requirements that every sanitary convenience situated in such premises be supplied with water through a suitable flushing appliance;
- (d) prohibiting or restricting spitting on or, in any other way, littering premises where food for human consumption is manufactured or stored, or sold, offered or exposed for distribution or sale;
- (e) imposing requirements as to the clothing to be worn by persons engaged to work in the house premises;
- (f) requiring the periodic medical examination of persons engaged in those premises or

a category of them, the immunization of those persons against any special disease and prohibiting the employment or continued employment of any of them found to be suffering from any special disease and prohibiting the employment or continued employment of any of them found to be suffering from any specified disease.

(3) Regulations made under this section shall be published in the *Gazette*.

Duty to report
certain
diseases and
conditions

21R.-(1) Every person who works in direct contact food in food processing and handling operations and who-

- (a) is suffering from a septic sore, diarrhea, chronic cough on septic sore throat; or
- (b) to his knowledge is suffering from, or is a carrier of typhoid or paratyphoid fever, any salmonella infection, dysentery or any staphylococcal infection liable to cause food poisoning, shall not be allowed to handle food and shall be required to take necessary measures including seeking medical attention and reporting the matter to the employer where applicable.

(2) Upon being informed of the circumstances specified in subsection (1), every employer or occupier shall forthwith stop the employee from handling food and cause such employee to be attended by a medical practitioner and shall keep records related to such

incidence.

(3) The employer shall, without delay, be required to notify the Bureau.

Notification
of food borne
diseases

21S.-(1) Where a medical practitioner or any other person becomes aware, or suspects, that a patient under his care is suffering from food poisoning, he shall, without delay, send to the Medical Officer of health of the area in which the patient ordinarily resides, a report stating-

- (a) the name, age and sex of the patient, and the address of the residence of that patient; and
- (b) particulars of the food poisoning from which the patient is, or is suspected to be suffering.

(2) Upon receipt of the report, the medical officer of health shall immediately take all necessary measures to investigate and prevent or put to a stop occurrences of food poisoning within the area under his jurisdiction and report such actions and measures to the Bureau in a prescribed manner.

(3) Subject to subsection (2) of this section and 21R(3), the Bureau shall prescribe a manner in which food borne incidences shall be reported.

PART IVB COSMETICS

Restriction on
manufacture,
importation,
distribution and
sale of cosmetics

21T. No cosmetics shall be sold, given, manufactured, imported, stored or exhibited for the purpose of being sold or given unless the cosmetic conforms to requirements prescribed by the Bureau.

Prohibited
ingredients

21U.-(1) Whenever the Bureau considers it necessary or desirable in the public interest that any ingredient should

be declared to be prohibited, the Minister may, on advice of the Director General and by notice in the *Gazette*, declare such ingredient to be a prohibited ingredient and may in like manner amend or revoke such notice.

(2) Except as otherwise prescribed in the regulations, a cosmetic shall not contain any prohibited ingredients.

(3) Only approved substances may be used to colour cosmetics.

Prohibition of
manufacture and
sale of certain
cosmetics

21V. No person shall, himself or by any other person on his behalf-

- (a) sell, supply or distribute cosmetics that contain poisonous or harmful substances that might injure users under normal conditions;
- (b) manufacture or hold cosmetics under insanitary conditions, using non-permitted colours, or including any filthy, putrid or decomposed substance; or
- (c) sell, stock or exhibit or offer for sale or distribute any cosmetic which has been imported or manufactured in contravention of any of the provisions of this Act.

Counterfeit
cosmetics

21W. For the purpose of this Act, a cosmetic shall be deemed to be counterfeit if-

- (a) it is manufactured under a name which belongs to another cosmetic;
- (b) it is an imitation of, or a substitute for, another cosmetic or resembles another cosmetic in a manner likely to

- deceive or bears upon it or upon its label or container the name of another cosmetic unless it is plainly and conspicuously marked so as to reveal its true character and it lacks identity with such other;
- (c) the label or container bears the name of an individual or company purporting to be the manufacturer of the cosmetics which individual or company is fictitious or does not exist; or
 - (d) it purports to be the product of a manufacturer of whom it is not truly his product.

Power to prohibit manufacture, importation and distribution of cosmetics in public interest

21X.-(1) Without prejudice to any other provisions contained in this Act, if the Minister on advice of the Director General is satisfied that the use of any cosmetic is likely to involve any risk to human being or that it contains ingredients of such a type and quantity which there is no justification and that in the public interest it is necessary or expedient to prohibit,

(2) The Minister may, by notice in the *Gazette*, prohibit the importation, manufacture and sale of the cosmetic under subsection (1).

Penalties against manufacture import, sell or distribution of cosmetics

21Y. Any person whether himself or on behalf of another person manufactures, imports, sells or distributes-

- (a) any counterfeit cosmetic as referred to in the provision of section 21W, commits an offence and upon conviction is liable to a fine not exceeding one hundred million shillings or to

imprisonment for a term not less than two years or to both such fine and imprisonment;

- (b) any cosmetic other than cosmetic referred to under the provisions of section 21V, the import of which is prohibited, commits an offence and upon conviction is liable to a fine of not less than fifty million shillings or to imprisonment for a term of not less than two years or to both such fine and imprisonment.”

Amendment
of section 24

19. The principal Act is amended in section 24(1), by adding immediately after paragraph (f), the following:

- "(g) inspect any premises or registered products or unregistered products or certified products to determine whether or not they are in conformity to the prescribed standards.”

Addition of
section 26A

20. The principal Act is amended by adding immediately after section 26 a new section 26A as follows:

“Registration of
premises

26A.-(1) A person shall not manufacture for sale, sell, supply or store food, food products or cosmetics except in a premises registered under this Act.

(2) Every application for registration or renewal of registration of premises shall be made to the Bureau in the prescribed form, and shall be accompanied by such fees as the Bureau may prescribe.”

Amendment
of section 36

21. The principal Act is amended in section 36(3), by-

- (a) adding immediately after paragraph (d) the following:
(e) matters related or connected with premises registration or registration of food, food products or cosmetics; and
(b) renaming paragraphs (e) and (f) as paragraphs (f) and (g) respectively.

PART VIII
AMENDMENT OF THE TANZANIA FOOD, DRUGS AND COSMETICS
ACT,
(CAP. 219)

Construction
Cap.219

22. This Part shall be read as one with the Tanzania Food, Drugs and Cosmetics Act, hereinafter referred to as the “principal Act”.

Amendment
of section 5

23. The principal Act is amended in section 5:
(a) in subsection (1), by-
 (i) deleting paragraph (a) and substituting for it the following:
 “(a) regulate all matters relating to quality and safety of drugs, herbal drugs, medical devices and poisons;”
 (ii) deleting the words “distribution of foods, drugs, cosmetics” and substituting for them the words “of drugs”;
 (iii) deleting paragraph (l); and
 (iv) renaming paragraphs (m) to (r) as paragraphs (l) to (q) respectively;
(b) in subsection (2), by deleting the word “food” appearing in paragraph (f).

Amendment
of section 14

24. The principal Act is amended in section 14:
(a) in subsection (2), by-
 (i) deleting paragraph (b);
 (ii) renaming paragraphs (c) and (d) as paragraphs (b) and (c) respectively; and
(b) in subsection (3), by deleting the words “food, drug and cosmetics” and substituting for them the word “drug”.

Amendment
of section 17

25. The principal Act is amended in section 17 by deleting the words “food for human consumption, drugs, cosmetics” and substituting for them the word “drugs”.

Amendment
of section 20

26. The principal Act is amended in section 20(2) -
(a) by deleting the word “food,” appearing in the opening words of subsection (2); and
(b) in paragraph (a), by-
 (i) deleting subparagraph (ii);

- (ii) renaming subparagraphs (iii) to (viii) as subparagraphs (ii) to (vii) respectively;

Repeal of Part III	27. The principal Act is amended by repealing the whole of Part III.
Repeal of Part V	28. The principal Act is amended by repealing the whole of Part V.
Repeal of section 100	29. The principal Act is amended by repealing section 100.
Amendment of section 101	30. The principal Act is amended in section 101, by- (a) deleting subsection (1) and substituting for it the following: “(1) Subject to the provisions of this section and any regulations made under section 122, an inspector may take sample for analysis or for the examination of any drugs or medical devices and herbal drug or of any substance capable of being used in the manufacture of drugs, herbal drug, medical devices which appears to him to be intended for sell or to have been sold for use by man or animal which is found by him on or in any premises, stall, vehicle, vessel, conveyance, aircraft or a place he is authorised to enter for the purposes of ensuring compliance with this Act.” (b) deleting the words “food, drugs, cosmetics” appearing in subsection (2) and substituting for them the word “drugs”; and (c) deleting the words “bulk of the food, drugs, cosmetics” and substituting for them the word “drugs”.
Amendment of section 102	31. The principal Act is amended by repealing section 102 and substituting for it the following: “102. Any inspector who has taken into possession drugs, medical devices and herbal drugs or other substance for use in the manufacture of drugs, medical devices and herbal drugs may submit a sample of it for analysis.”
Repeal of section 103	32. The principal Act is amended by repealing section 103.
Repeal of section 104	33. The principal Act is amended by repealing section 104.

Amendment
of section
105

34. The principal Act is amended in section 105(1), by deleting the designation “food technologist” appearing in paragraph (a).

Amendment
of section
106

35. The principal Act is amended in section 106(1), by-
(a) deleting the words “food, drugs, cosmetics” appearing in paragraph (d) and substituting for them the word “drugs”; and
(b) deleting the words “food, cosmetics,” appearing in paragraph (e).

Amendment
of section
107

36. The principal Act is amended in section 107(2) by deleting paragraphs (c) and (d).

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

Construction
Cap. 438

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

Amendment
of section 3

38. The principal Act is amended in section 3(3) by adding in its appropriate alphabetical order the following new definitions:
““fiscal device” means an electronic receipt issuing machine authorised by the Commissioner General to be used for business transactions;
“fiscal receipt” means a receipt or invoice issued by using a fiscal device, Government electronic payment gateway system or any other electronic system approved by the Commissioner General.”

Amendment
of section 22

39. The principal Act is amended in section 22, by adding immediately after subsection (4) the following new subsections:
“(5) Where a person is registered and given a Taxpayer Identification Number for purposes of engaging in a business or investment for the first time, the Commissioner General shall relieve such person from the requirements of lodging a statement of estimated tax payable and paying instalment tax with respect to income tax during the first six months period from the date when such Taxpayer Identification Number was issued.
(6) A person who is relieved from lodging returns

or pay instalment tax pursuant to subsection (5) shall declare and account for any revenue earned during the relief period after the lapse of the relief period within a period specified in the respective tax law.”

Amendment
of the
Schedule

40. The principal Act is amended in item 1 of the First Schedule, by-

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

Cap.365

“(f) in relation to Airport Service Charge, a return filed under section 7 of the Airport Service Charge Act; and

Cap.264

(g) in relation to Port Service Charge, a return filed under section 7 of the Port Service Charge Act.

(b) deleting the word "and" appearing at the end of paragraph (d) and substituting for it a semi colon.

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

Construction
Cap. 148

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

Addition of
section 61B

42. The principal Act is amended by adding immediately after section 61A the following new section:

“Zero rating supply of electricity services
61B. A supply of electricity services by a supplier of electricity service in Mainland Tanzania to another supplier of electricity service in Tanzania Zanzibar shall be zero rated.”

Amendment
of section 68

43. The principal Act is amended in section 68(3)(d), by-

(a) deleting the words "raw agricultural products"; and

(b) deleting item (ii) of the proviso.

Amendment
of section 86

44. The principal Act is amended in section 86 by adding at the end of subsection (2) the words “or any refund claim”.

Amendment
of Schedule

45. The principal Act is amended in the Schedule-

(a) in Part I, by deleting sub-item 11 of item 8;

(b) in Part II, by-

(i) deleting item 11 and substituting for it the following new item:

“11.	An import of aircraft, aircraft engine, aircraft lubricants or aircraft parts by a local operator of air transport.”
------	--

(ii) adding immediately after item 21 the following new items:

22.	An import of refrigerated containers of HS Code 8418.69.90 by a person engaged in horticulture for exclusive use in horticulture in Mainland Tanzania.
23.	An import of grain drying equipment of HS Code 8419.31.00 by a person engaged in agriculture for exclusive use in agriculture in Mainland Tanzania.
24.	An import of aircraft lubricants, airline tickets, brochures, leaflets, calendars, diaries, headed papers and airline uniforms engraved or printed or marked with the airline logo imported by a designated airline under a bilateral air services agreement between the Government of Tanzania and a foreign government.”

OBJECTS AND REASONS

The Bill proposes to enact the Finance Act, 2019. It provides for amendment of various tax laws with a view of bringing reforms through imposition of and alteration of certain taxes, duties, levies and fees. The Bill intends to enhance economic growth particularly on agriculture, manufacturing, employment and improvement in tax administration. Further, it proposes to amend other written laws with a view to enhance the collection, management of public revenues and improving business environment.

The Bill is divided into Ten Parts.

Part I of the Bill provides for preliminary provisions.

Part II of the Bill proposes to amend the Airport Service Charge Act (Cap. 365). The aim is to provide for the requirement of filling a monthly return to the Commissioner General to ensure proper record of collections by agents are kept and made available to TRA for accountability and audit.

Part III of the Bill proposes to amend the Excise (Management and Tariff) Act, (Cap 147). The purpose of the proposed amendments is to reduce excise duty on locally produced wine by using locally grown fruits other than grapes from the current excise duty rate to encourage local production of wine and enhance voluntary tax compliance. Further, it proposes to introduce excise duty on imported and locally produced human hair for the purposes of expanding tax base and increase government revenue. Furthermore, the amendment propose an excise duty of ten percent on tubes pipes and hoses, and fittings (such as thereof joints, elbows, flanges) of plastics.

Part IV of the Bill proposes to amend the Income Tax Act, (Cap. 332). The amendment intends to reduce corporate tax rate for newly established entities dealing in the manufacture of sanitary pads from thirty to twenty five percent for two five consecutive years from the 1st July 2019 for purposes of attracting investment and promoting employment. Further, the amendments intends to exempt withholding tax on fees and other charges, charged on loans to Government issued by

non-resident banks and financial institutions. The amendments also intends to raise the current turnover for persons required to prepare annual financial accounts from twenty million to one hundred million, as well as, introducing three point five percent income tax payable by presumptive taxpayers with annual turnover of above fourteen million shillings to one hundred million shillings. Furthermore, the amendment intends to relieve small vendors and service providers with annual turnover of less than four million shillings from paying income tax.

Part V of the Bill intends to amend the Port Service Charge Act (Cap. 264) with a view to provide for the requirement of filling a monthly return to the Commissioner General with a purpose of ensuring proper record of collections by agents are kept and made available to TRA for accountability and audit.

Part VI of the Bill intends to amend the Road Traffic Act (Cap. 168). The aim is to extend the period of renewal of driving licence from three years to five years.

Part VII of the Bill intends to amend the Standards Act (Cap.130). The amendment intends to provide for inspection, registration of food and cosmetics premises, premises for slaughter of animals and sale of meat, registration and composition of food, importation of food, milk products and milk substitutes, and food hygiene, prohibition of manufacture and sale of certain cosmetics and penalties against the manufacture, import, sale or distribution of cosmetics contrary to the requirements under the Act with the view to control safety and quality of foods and cosmetics.

Part VIII of the Bill intends to amend the Food, Drugs and Cosmetics Act, Cap.219 with a view to repeal all provisions relating to control of standard of safety and quality of food and cosmetics. In so doing, the Tanzania Food and Drugs Authority will continue to regulate drugs, medical devices and diagnostics.

Part IX of the Bill propose to amend the Tax Administration Act (Cap.438) in order to include the definition of terms “fiscal device” and “fiscal receipt” for tax purposes and recognize receipts issued by

Government Electronic Payment Gateway (GePG) as fiscal receipts acceptable for tax purposes.

Part X of the Bill provides for amendment of the Value Added Tax Act (Cap.148). The intention is to provide tax exemptions on importation of agricultural inputs to persons engaged in horticulture. Further, it proposes to exempt grain drying equipment for purposes of minimising storage costs and promoting grain production. Furthermore, the proposed amendments intend to zero-rate the supply of electricity from Mainland Tanzania to Tanzania Zanzibar.

MADHUMUNI NA SABABU

Muswada Sheria ya Fedha, 2019 unakusudia kufanya marekebisho ya mfumo wa kodi ikiwemo kurekebisha baadhi ya viwango vya kodi, tozo na ada zinazotozwa chini ya Sheria mbalimbali pamoja na taratibu za ukusanyaji na usimamiaji wa mapato ya Serikali. Muswada hii imelenga kusaidia katika kuchochea kasi ya ukuaji wa uchumi, hususan, katika sekta ya kilimo, viwanda, kukuza ajira na kuongeza mapato ya Serikali. Aidha, inapendekezwa kufanya marekebisho katika sheria nyingine kwa lengo la kuboresha mazingira ya biashara.

Muswada huu umegawanyika katika Sehemu Kumi. Sehemu ya Kwanza ya Muswada inaainisha masharti ya utangulizi.

Sehemu ya Kwanza ya Pili ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Huduma za Viwanja vya Ndege (Sura ya 365). Lengo ni kuingiza takwa la kuwasilisha ritani ya mwezi kwa Kamishna Mkuu wa Mamlaka ya Mapato ili kukuza uwajibikaji na kurahisisha ukaguzi wa mahesabu.

Sehemu ya Tatu ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Ushuru wa Bidhaa (Sura ya 147). Lengo la marekebisho haya ni kupunguza ushuru wa bidhaa kwenye mvinyo uliotengenezwa kutokana na usindikaji wa matunda yanayolimwa nchini mbali ya zabibu ili kuvutia uwekezaji na kuhamasisha ulipaji kodi kwa hiari. Marekebisho haya yanakusudia kutoza ushuru wa bidhaa katika nywele za bandia

zinazotengenezwa nchini na kwenye nywele za bandia zinazoingizwa kutoka nje ya nchi. Lengo ni kuongeza mapato ya Serikali. Vile vile, Sehemu hii inapendekeza kodi ya ushuru wa bidhaa katika mabomba na bidhaa za mabomba ya plastiki katika HS Code 39.17.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Mapato, Sura ya 332. Lengo ni kuondoa utaratibu wa kutoza kodi kwenye kiwango cha asilimia 15 ya mapato ghafi kinachowasilishwa serikaini na taasisi, wakala na mashirika ya Serikali kwa mujibu wa Sheria ya Fedha za Umma(Sura 348) kwa kuruhusu kiwango hicho kuondolewa wakati wa ukokotoaji wa kodi hiyo. Aidha, Sehemu hii inakusudia kupunguza kiwango cha kodi ya mapato ya makampuni (corporate tax) kutoka asilimia thelathini mpaka asilimia ishirini na tano kwa miaka miwili kuanzia mwaka 2019/20 kwa wazalishaji wapya wenye viwanda vya taulo za kike, walioingia mkataba wa makubaliano (performance agreement) na Serikali, ili kuvutia uwekezaji, ajira, kukuza mapato ya Serikali na kupunguza matumizi ya fedha za kigeni katika uagizaji wa bidhaa hiyo. Vile vile, Muswada unalenga kurekebisha Sheria ya Kodi ya Mapato kutoa msamaha wa kodi ya zuio inayotozwa kwenye gharama zinazoambatana na mikopo ya Serikali kwa mikopo inayotolewa na taasisi za fedha na wahisani kwa ajili ya utekelezaji wa miradi ya Serikali ili kuiwezesha Serikali kupata mkopo kwa gharama nafuu na muda mfupi. Vile vile, Sehemu hii inalenga kuingeza kiasi cha chini cha mauzo ghafi kinachotakiwa kwa mlipakodi binafsi kutengeneza hesabu kwa ajili ya ukokotoaji wa kodi ya mapato kutoka kiwango cha sasa cha shilingi milioni ishirini hadi shilingi milioni mia moja kwa lengo la kupunguza gharama ya mlipakodi ya kutafuta mtaalam (Certified Public Accountant). Marekebisho haya pia yanatoa msamaha wa kodi ya mapato kwa wajasiriamali wadogo wenye mauzo ghafi yasiyozidi shilingi milioni nne kwa mwaka ikijumuisha wajasiriambali wenye Vitambulisho vya Wajasiriamali.

Sehemu ya Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Huduma za Bandari (Sura ya 264) ili kuingiza takwa la kuwasilisha ritani ya mwezi kwa Kamishna Mkuu wa Mamlaka ya Mapato ili kukuza uwajibikaji na kurahisisha ukaguzi wa mahesabu.

Sehemu ya Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usalama Barabarani (Sura ya 148) ili kuongeza muda wa uhalali wa leseni za udereva kutoka miaka mitatu hadi miaka mitano.

Sehemu ya Saba ya Muswada inakusudia kurekebisha Sheria ya Viwango, Sura ya 130. Lengo ni kuainisha masharti yanayohusu ukaguzi, usajili wa vyakula na majengo yanayohusika na vipodozi, majengo ya kuchinjia wanyama na uuzaji wa nyama, usajili, usalama wa chakula, zuio la uzalishaji na uuzaji wa baadhi ya vipodozi na adhabu dhidi ya uzalishaji, uuagizaji kutoka nje, uuzaji au usambazaji wa vipodozi kinyume na masharti ya Sheria kwa lengo la kudhibiti usalama na ubora wa vyakula na vipodozi.

Sehemu ya Nane ya Muswada inakusaidia kufanya marekebisho katika Sheria ya Chakula, Dawa na Vipodozi, Sura ya 219 kwa lengo la kufuta masharti yote yanayohusu viwango vya usalama na ubora wa chakula na vipodozi. Kwa kufanya hivyo, Mamlaka ya Chakula na Dawa itaendelea kudhibiti dawa, vifaa tiba na vifaa maalum vya uchunguzi.

Sehemu ya Tisa ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Usimamizi wa Kodi (Sura ya 438) ili kuingiza tafsiri za maneno “fiscal device” na “fiscal receipt” kwa madhumuni ya kikodi pamoja na kuweza kuzitambua risiti zinazotolewa chini ya mfumo wa Government Electronic Payment Gateway (GePG).

Sehemu ya Kumi ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 148. Lengo ni kutoa msamaha kwa kodi kwa uagizaji wa zana za kilimo kutoka nje ya nchi kwa wakulima wa kilimo cha kisasa cha mboga mboga. Aidha, Sehemu hii inapendekeza kutoa msamaha wa kodi kweye vifaa vya kukaushia nafaka kwa lengo la kupunguza gharama na kuchochea ukuaji wa kilimo cha mazao ya nafaka. Vile vile, Sehemu hii inapendekeza kusogeza mbele muda wa kuanza kutumika kwa kifungu kinachozuia uuzaji nje mazao ghafi ya kilimo, mazao ya misitu yasiyosindikwa na maua. Lengo likiwa ni kukuza mauzo nje ya nchi.

Aidha, Sehemu hii inapendekeza kuongeza kifungu kitakachowezesha utozaji wa Kodi ya Ongezeko la Thamani kwa kiwango cha asilimia sifuri kwenye umeme unaouzwa kutoka Tanzania Bara kwenda Tanzania Visiwani.

Dodoma
7 Juni, 2019

PHILIP I. MPANGO,
Waziri wa Fedha na Mipango