

## THE UNITED REPUBLIC OF TANZANIA

*No. 8**19<sup>th</sup> June, 2023****SPECIAL BILL SUPPLEMENT***

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## THE FINANCE ACT, 2023

## ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT, (CAP. 218)
PART III	AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT, (CAP. 306)
PART IV	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)
PART V	AMENDMENT OF THE EXPORT TAX ACT, (CAP. 196)
PART VI	AMENDMENT OF THE FOREIGN VEHICLES TRANSIT CHARGES ACT, (CAP. 84)
PART VII	AMENDMENT OF THE GAMING ACT, (CAP. 41)
PART VIII	AMENDMENT OF THE INCOME TAX ACT, (CAP. 332)
PART IX	AMENDMENT OF THE LAND ACT, (CAP. 113)
PART X	AMENDMENT OF THE LOCAL GOVERNMENT AUTHORITIES (RATING) ACT, (CAP. 289)
PART XI	AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)
PART XII	AMENDMENT OF THE MINING ACT, (CAP. 123)
PART XIII	AMENDMENT OF THE NATIONAL PAYMENT SYSTEMS ACT, (CAP. 437)
PART XIV	AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, (CAP. 220)
PART XV	AMENDMENT OF THE TAX ADMINISTRATION ACT, (CAP. 438)

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

PART XVII AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING  
ACT, (CAP. 82)



of section 48A inserting the words “Vinyl, Mini Disc, Compact Disc (CD), Digital Versatile Disk (DVD), SD Memory” between the words “digital jukebox” and “and MP 3 player” appearing in subsection (1).

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

Construction Cap. 306 5. This Part shall be read as one with the Electronic and Postal Communications Act, hereinafter referred to as the “principal Act”.

Repeal of section 164A 6. The principal Act is amended by repealing section 164A.

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

Construction Cap. 147 7. This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendment of section 124 8. The principal Act is amended in section 124-

- (a) by deleting the words “annually adjusted” appearing in subsection (2) and substituting for them the words “adjusted after every three years”;
- (b) in the closing words to subsection (5A), by adding H.S Codes “8702.20.22, 8702.20.29, 8702.20.99, 8702.30.22, 8702.30.29, 8702.30.99, 8702.40.22, 8702.40.29, 8702.40.99” immediately after H.S Code “8702.10.99”; and
- (c) in subsection (5B), by adding H.S Codes “8702.20.22, 8702.20.29, 8702.20.99, 8702.30.22, 8702.30.29, 8702.30.99, 8702.40.22, 8702.40.29 and 8702.40.99” immediately after H.S Code “8702.90.99”.

Amendment  
of section 137

9. The principal Act is amended in section 137(3) by adding the words “or service rendered” immediately after the word “sold” appearing in paragraph (a).

Amendment  
of Fourth  
Schedule

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

(a) deleting the whole of Headings 20.09, 21.06, 22.01, 22.02, 22.03, 22.06, 24.02, 24.03, 34.03 and 85.23 and substituting for them the following:

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	-- 20.09.11.00				
	-- 20.09.12.00				
	-- 20.09.19.00				
	-- 20.09.21.00				
	-- 20.09.29.00				
	-- 20.09.31.00				
	-- 20.09.39.00				
	-- 20.09.41.00				
	-- 20.09.49.00				
	-- 20.09.50.00				

	-- 20.09.61.00				
	-- 20.09.69.00				
	-- 20.09.71.00				
	-- 20.09.79.00				
	-- 20.09.81.00				
	-- 20.09.89.00				
	-- 20.09.90.00				
		Locally produced fruit juices manufactured from domestic fruits under heading 20.09	l	Tshs. 9.00 per litre	Tshs. 9.90 per litre
		Other fruit juices under the heading 20.09	l	Tshs. 232.00 per litre	Tshs. 255.20 per litre
21.06		Food preparations not elsewhere specified or included.			
		---Other			
	2106.90.90	---- Imported powdered beer	kg	Tshs. 844.00 per/kg	Tshs. 1,012.80 per/kg
	2106.90.90	---- Imported powdered juice	kg	Tshs. 232.00 per/kg	Tshs. 255.20 per/kg
22.01		Waters, including natural or artificial mineral			

		waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow.			
	2201.10.00	-Mineral waters and aerated waters			
		Locally produced, bottled	<i>l</i>	Tshs. 58.00 per litre	Tshs. 63.80 per litre
		Imported, bottled	<i>l</i>	Tshs. 64.05 per litre	Tshs. 70.46 per litre
	2201.90.00	-Other	<i>l</i>		
		Locally produced, bottled	<i>l</i>	Tshs. 58.00 per litre	Tshs. 63.80 per litre
		Imported, bottled	<i>l</i>	Tshs. 64.05 per litre	Tshs. 70.46 per litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit vegetable juice of			

	heading 20.09			
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
	Locally produced	<i>l</i>	Tshs. 61.00 per litre	Tshs. 67.10 per litre
	Imported	<i>l</i>	Tshs. 61.00 per litre	Tshs. 67.10 per litre
	-Other			
2202.91.00	-- Non- alcoholic beer	<i>l</i>		
	Locally produced	<i>l</i>	Tshs. 561.00 per litre	Tshs. 673.20 per litre
	Imported	<i>l</i>	Tshs. 589.05 per litre	Tshs. 706.86 per litre
2202.99.00	-- Other			
	Locally produced	<i>l</i>	Tshs. 561.00 per litre	Tshs. 561.00 per litre
	Imported	<i>l</i>	Tshs. 589.05 per litre	Tshs. 600.00 per litre
22.03	Beer made from malt.			
2203.00.10	---Stout and porter			
	Made from 100 % Locally Grown Barley	<i>l</i>	Tshs. 620.00 per litre	Tshs. 744.00 per litre
	Made from wholly or	<i>l</i>	Tshs. 765 per	Tshs. 918.00 per



	partially Imported Barley		litre	litre
	Imported	<i>l</i>	Tshs. 803.25 per litre	Tshs. 963.90 per litre
2203.00.90	---Other			
	Made from 100 % Locally Grown Barley	<i>l</i>	Tshs. 620.00 per litre	Tshs. 744.00 per litre
	Made from wholly or partially Imported Barley	<i>l</i>	Tshs. 765 per litre	Tshs. 918.00 per litre
	Imported	<i>l</i>	Tshs. 803.25 per litre	Tshs. 963.90 per litre
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	<i>l</i>	Tshs. 2,466.45 per litre	Tshs. 2959.74 per litre
	Imported	<i>l</i>	Tshs. 2,466.45 per litre	Tshs. 2959.74 per litre

	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	<i>l</i>	Tshs. 450.00 per litre	Tshs. 540.00 per litre
		Imported			
	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%	<i>l</i>	Tshs. 61.00 per litre	Tshs. 73.20 per litre
		Other	<i>l</i>		
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigarettes containing tobacco:			
	2402.20.10	--- Of length not exceeding 72mm in length including the filter tip			

		Without filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 12,447. 00 per mil	Tshs. 14,936.40 per mil
		With filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 29,425. 00 per mil	Tshs. 35,310.00 per mil
		Other	<i>mil</i>	Tshs. 55,896. 75 per mil	Tshs. 67,076.10 per mil
	2402.20.90	--- Other			
		Without filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 12,447. 00 per mil	Tshs. 14,936.40 per mil
		With filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 29,425. 00 per mil	Tshs. 35,310.00 per mil
		Other	<i>mil</i>	Tshs. 55,896. 75 per mil	Tshs. 67,076.10 per mil
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and			

		essences.			
		-Smoking tobacco, whether or not containing tobacco substitute in any proportion:			
	2403.19.00	-- Other (for example cut rag/filler)			
		Locally produced containing domestic tobacco exceeding 75%	kg	Tshs. 8,000.00 per kg	Tshs. 9,600.00 per kg
		Other/Imported	kg	Tshs. 28,232.40	Tshs. 33,878.88 per kg
	2403.91.00	-- "Homogenized" or "reconstituted" tobacco	kg	Tshs. 28,232.40	Tshs. 33,878.88 per kg
	2403.99.00	-- Other	kg	Tshs. 28,232.40	Tshs. 33,878.88 per kg
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials,			

		leather, fur-skin or other materials, but excluding preparation containing, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous minerals.			
		-Containing petroleum oils or oils obtained from bituminous minerals			
	3403.19.00	--Other			
		Lubricating oils preparation	<i>l</i>	Tshs. 669.00 per cubic meter	Tshs. 735.90 per cubic meter
		Greases preparation	<i>kg</i>	Tshs. 0.79 per kg	Tshs. 0.87 per kg
	3403.99.00	--Other			
		Lubricating oils preparations	<i>l</i>	Tshs. 669.00 per cubic meter	Tshs. 735.90 per cubic meter
		Grease preparations	<i>kg</i>	Tshs. 0.79 per kg	Tshs. 0.87 per kg
85.23		Discs, tapes, solid			

	state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 of East African Community Common External Tariff, 2022.			
	-Magnetic media			
	--Other (excluding Cards incorporating magnetic stripe)			
8523.29.90	--- recorded video and audio tape	<i>u</i>	Tshs. 50.00 per unit	Tshs. 55.00 per unit
	-Optical media			

	8523.49.00	-- Reco ded DVD, VCD, CD	<i>u</i>	Tshs. 50.00 per unit	Tshs. 55.00 per unit
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(b) deleting HS Code 2208.60.00 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
	2208.60.00	- Vodka			
		Locally produced (Ready to drink)	<i>l</i>	Tshs. 4,386.06 per litre	Tshs. 2,466.45 per litre
		Other/Imported		Tshs. 4,386.06 per litre	Tshs. 4,386.06 per litre

(c) adding below H.S Code 2402.20.90 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
	2402.90.00	- Other	<i>kg</i>		
		Locally manufactured		N/A	30%
		Imported		N/A	30%

(d) deleting the whole of H.S code 2403.11.00 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	<i>kg</i>		
		Locally manufactured		N/A	30%
		Imported		N/A	30%

(e) adding below Heading 24.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of			

		clinkers.			
		- Portland cement:			
2523.21.00	--	White cement, whether or not artificially coloured	kg		
		Locally manufactured		N/A	Tshs. 20
		Imported		N/A	Tshs. 20
2523.29.00	--	Other	kg		
		Locally manufactured		N/A	Tshs. 20
		Imported		N/A	Tshs. 20
2523.30.00	-	Aluminous cement	kg		
		Locally manufactured		N/A	Tshs. 20
		Imported		N/A	Tshs. 20
2523.90.00	-	Other hydraulic cements	kg		
		Locally manufactured		N/A	Tshs. 20
		Imported		N/A	Tshs. 20

(f) adding in the fifth column of H.S Code 2710.20.00 the rate “Tshs. 80”;

(g) deleting the whole of Heading 57.03 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up:			
	5703.10.00	- Of wool or fine animal hair	m <sup>2</sup>	10%	10%
		- Of nylon or other polyamides:			
	5703.21.00	-- Turf	m <sup>2</sup>	10%	10%
	5703.29.00	-- Other	m <sup>2</sup>	10%	10%
		- Of other man-made textile materials:			
	5703.31.00	-- Turf	m <sup>2</sup>	10%	10%
	5703.39.00	-- Other	m <sup>2</sup>	10%	10%
	5703.90.00	- Of other textile materials	m <sup>2</sup>	10%	10%

(h) deleting the whole of Heading 62.01 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those			



		of heading 62.03			
	6201.20.00	- Of wool or fine animal hair	<i>u</i>	10%	10%
	6201.30.00	- Of cotton	<i>u</i>	10%	10%
	6201.40.00	- Of man-made fibres	<i>u</i>	10%	10%
	6201.90.00	- Of other textile materials	<i>u</i>	10%	10%

(i) deleting the whole of Heading 62.02 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	6202.20.00	- Of wool or fine animal hair	<i>u</i>	10%	10%
	6202.30.00	- Of cotton	<i>u</i>	10%	10%
	6202.40.00	- Of man-made fibres	<i>u</i>	10%	10%
	6202.90.00	- Of other textile materials	<i>u</i>	10%	10%

(j) adding immediately after Heading 85.23 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	8543.40.10	--- Electronic cigarettes	<i>u</i>		
		Locally manufactured		N/A	30%
		Imported		N/A	30%
	8543.40.90	--- Similar personal electric vaporising devices	<i>u</i>		
		Locally manufactured		N/A	30%
		Imported		N/A	30%

(k) deleting the whole of Heading 87.02 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
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87.02		Motor vehicles for the transport of ten or more persons, including the driver (except HS Code 8702.40.11 and 8702.40.19 and vehicles that use Compressed Natural Gas (CNG) only).			
		- With only compression ignition internal combustion piston engine (diesel or semi-diesel)			
		--- Four wheel drive vehicles for the transport of ten persons:			
	8702.10.11	---- Unassembled			
	8702.10.19	---- Other (Assembled)	<i>u</i>		10%
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		--- Four wheel drive vehicles for the transport of ten persons:			
	8702.20.11	---- Unassembled			
	8702.20.19	---- Other (Assembled)	<i>u</i>	N/A	10%
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion			
		--- Four wheel drive vehicles for the transport of ten persons:			
	8702.30.11	---- Unassembled			
	8702.30.19	---- Other	<i>u</i>	N/A	10%
		- Other:			
		--- Four wheel drive vehicles for the transport of ten persons:			
	8702.90.11	---- Unassembled			
	8702.90.19	---- Other	<i>u</i>		10%

(l) adding immediately after H.S Code 8703.33.90 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
87.03	8703.40.00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric			

	motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power (except HS Code 8703.80.10 and 8703.80.90 and vehicles that use Compressed Natural Gas (CNG) only)			
	--of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:	u	N/A	5%
	--of a cylinder capacity exceeding 2000cc	u	N/A	10%
8703.50.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
	--of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:	u	N/A	5%
	--of a cylinder capacity exceeding 2000cc	u	N/A	10%
8703.60.00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
	--of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:	u	N/A	5%
	--of a cylinder capacity exceeding 2000cc	u	N/A	10%
8703.70.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			

		--of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:	<i>u</i>	N/A	5%
		--of a cylinder capacity exceeding 2000cc	<i>u</i>	N/A	10%
		- Other			
	8703.90.90	--- Other	<i>u</i>	N/A	10%

(m) deleting the whole of Heading 89.03 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		- Inflatable (including rigid hull inflatable) boats:			
	8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	<i>u</i>	20%	20%
	8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	<i>u</i>	20%	20%
	8903.19.00	-- Other	<i>u</i>	20%	20%
		- Sailboats, other than inflatable, with or without auxiliary motor:			
	8903.21.00	-- Of a length not exceeding 7.5 m	<i>u</i>	20%	20%
	8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	<i>u</i>	20%	20%
	8903.23.00	-- Of a length exceeding 24 m	<i>u</i>	20%	20%
		- Motorboats, other than inflatable, not including outboard motorboats:			
	8903.31.00	-- Of a length not exceeding 7.5 m	<i>u</i>	20%	20%
	8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	<i>u</i>	20%	20%
	8903.33.00	-- Of a length exceeding 24 m	<i>u</i>	20%	20%
		- Other:			
	8903.93.00	-- Of a length not exceeding 7.5 m	<i>u</i>	20%	20%

	8903.99.90	--- Other	<i>u</i>	20%	20%
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(n) deleting the whole of Heading 93.02 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04 of East African Community Common External Tariff, 2022.			
	9302.00.10	--- Revolvers	<i>u</i>	25%	25%
		--- Pistols, single barrel:			
	9302.00.21	---- Semi-automatic	<i>u</i>	25%	25%
	9302.00.29	---- Other	<i>u</i>	25%	25%
	9302.00.30	--- Pistols, multiple barrel	<i>u</i>	25%	25%

(o) deleting the whole of Heading 93.03 and substituting for it the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line throwing guns)			
	9303.10.00	- Muzzle-loading firearms	<i>u</i>	25%	25%
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:			
		--- Shotguns, single barrel:			
	9303.20.21	---- Pump-action	<i>u</i>	25%	25%
	9303.20.22	---- Semi-automatic	<i>u</i>	25%	25%
	9303.20.29	---- Other	<i>u</i>	25%	25%
	9303.20.30	--- Shotguns, multiple barrel, including combination guns	<i>u</i>	25%	25%
		- Other sporting, hunting			

		or target-shooting rifles:			
	9303.30.10	--- Single-shot	<i>u</i>	25%	25%
	9303.30.20	--- Semi-automatic	<i>u</i>	25%	25%
	9303.90.00	- Other	<i>u</i>	25%	25%

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

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
94.01		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	<i>u</i>	20%	20%
	9401.39.00	-- Other	<i>u</i>	20%	20%
		- Seats other than garden seats or camping equipment, convertible into beds:			
	9401.41.00	-- Of wood	<i>u</i>	20%	20%
	9401.49.00	-- Other	<i>u</i>	20%	20%
		- Seats of cane, osier, bamboo or similar materials:	<i>u</i>		
	9401.52.00	-- Of bamboo	<i>u</i>	20%	20%
	9401.53.00	-- Of rattan	<i>u</i>	20%	20%
	9401.59.00	-- Other	<i>u</i>	20%	20%
		- Other seats, with wooden frames:			
	9401.61.00	-- Upholstered	<i>u</i>	20%	20%
	9401.69.00	-- Other	<i>u</i>	20%	20%
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	<i>u</i>	20%	20%
	9401.79.00	-- Other	<i>u</i>	20%	20%
	9401.80.00	- Other seats	<i>u</i>	20%	20%
		- Parts :			
	9401.91.00	-- Of wood	<i>u</i>	20%	20%
	9401.99.00	-- Other	<i>u</i>	20%	20%

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

Heading	H.S. Code No.	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	<i>u</i>	20%	20%

9403.20.00	- Other metal furniture	<i>u</i>	20%	20%
9403.30.00	- Wooden furniture of a kind used in offices	<i>u</i>	20%	20%
9403.40.00	- Wooden furniture of a kind used in the kitchen	<i>u</i>	20%	20%
9403.50.00	- Wooden furniture of a kind used in the bedroom	<i>u</i>	20%	20%
9403.60.00	- Other wooden furniture	<i>u</i>	20%	20%
9403.70.00	- Furniture of plastics	<i>u</i>	20%	20%
	- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.82.00	-- Of bamboo	<i>u</i>	20%	20%
9403.83.00	-- Of rattan	<i>u</i>	20%	20%
9403.89.00	-- Other	<i>u</i>	20%	20%
	- Parts:			
9403.91.00	-- Of wood	<i>u</i>	20%	20%
9403.99.00	-- Other	<i>u</i>	20%	20%

(r) adding immediately after Heading 94.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
95.04		Video game consoles and machines, table or parlour games, including printables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment			
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment.	<i>u</i>	N/A	20%
96.14	9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	<i>u</i>	N/A	30%

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

Construction  
Cap. 196

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

Amendment of  
section 3

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

“(6) The provisions of this section shall not apply to export of raw hides and skin by an investor in an Export Processing Zone.” .

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

Construction  
Cap. 84

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

Amendment of  
section 3

14. The principal Act is amended in section 3, by-  
(a) deleting a fullstop appearing at the end of subsection (3) and substituting for it a colon;  
(b) adding a proviso to subsection (3) as follows:

“Provided that, a foreign registered vehicle from a country which charges a rate higher than that specified in the Schedule shall be charged the rate applicable in that foreign country.”.

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

Construction  
Cap. 41

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

Amendment of  
section 3

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



““commercial gaming undertaking” means any gaming activity which is subject to gaming tax;

“gross gaming revenue” means collective amount of wagering or staking placed by players minus the collective amount of winnings paid out to players;”.

Amendment of section 13

17. The principal Act is amended in section 13 by adding immediately after subsection (3) the following:

“(4) Notwithstanding subsection (1), the Board may grant a gaming licence for operations of commercial gaming undertaking to the applicant, upon satisfaction that not less than twenty five percent of the applicant’s undivided participating shares are owned by Tanzanian citizens.”.

Amendment of section 26

18. The principal Act is amended in section 26(1) by deleting the words “in a shop” appearing in paragraph (b).

Amendment of Second Schedule

19. The principal Act is amended in the Second Schedule by deleting the words “Twenty five” appearing in item 5 and substituting for them the word “eighteen”.

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

Construction Cap. 332

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

Amendment of section 4

21. The principal Act is amended in section 4(5) by deleting the words “paragraph 2(3)” and substituting for them the words “paragraph 2(3) or 2(5)”.

Amendment of section 56

22. The principal Act is amended in section 56, by-  
(a) adding immediately after subsection (4) the following:

“(5) The preceding provisions of

25

this section shall not apply where change of underlying ownership referred to in subsection (1)-

(a) is a result of allotment of new membership interest of the entity; or

(b) is solely a result of transfer of resident membership interest of the entity to another resident person.”; and

(b) renumbering subsection (5) as subsection (6).

Repeal of  
Division VI

23. The principal Act is amended by repealing Division VI of Part V.

Amendment of  
section 69

24. The principal Act is amended in section 69 by deleting paragraph (m) and substituting for it the following:

“(m) payments received by a non-resident in respect of an electronic service consumed by or attributable to an individual in the United Republic regardless of the place of payment provided that, the consumption of the service by an individual is not made in the course of doing business.”.

Amendment of  
section 82

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

(a) adding a new paragraph (a) as follows:

“(a) payment made by individuals unless made in conducting a business;”;

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

Amendment of  
section 83

26. The principal Act is amended in section 83(1) by adding immediately after paragraph (d) the following:

“(e) is a buyer of precious metals, gemstones and other precious stones supplied by the holder of a primary mining licence or artisanal miner;

(f) makes payment to a resident person in

respect of verified carbony emission reduction.”.

Amendment of section 86

27. The principal Act is amended in section 86-
- (a) in subsection (1), by adding immediately after paragraph (f) the following:
    - “(g) payment for purchase of minerals made to a holder of primary licence holder or artisanal miner;
    - (h) payment made to resident person in respect of verified carbony emission reduction.”; and
  - (b) by deleting subsection (4).

Amendment of section 90

by-

28. The principal Act is amended in section 90(1),
- (a) adding immediately after paragraph (a) the following:
    - “(b) in the case of a resident person who realises an interest in land and does not have records of costs of assets, three percent of the incomings or approved value of the asset, whichever is greater.”; and
  - (b) renaming paragraphs (b) and (c) as paragraphs (c) and (d) respectively.

Amendment of section 90A

29. The principal Act is amended in section 90A-
- (a) by deleting the words “services rendered through a digital market place” appearing in subsection (1) and substituting for them the words “an electronic service”;
  - (b) in subsection (2), by deleting the word “seventh” and substituting for it the word “twentieth”; and
  - (c) by deleting subsection (4) and substituting for it the following:
    - “(4) For purposes of this section, “gross payment” means a total amount of payment, excluding value added tax, derived by a non-resident person from an individual, other than a payment made in the course of conducting a business, in

respect of electronic services.”.

Amendment of  
First Schedule

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

(a) in paragraph 2, by deleting subparagraph (5) and substituting for it the following:

“(5) The rates of income tax for a resident individual engaged in transportation of passengers or goods shall be as follows:

Class A: Passenger Service Vehicles		
S/N	Number of Passengers	Tax Payable
1.	Up to 15	250,000
2.	16 to 25	550,000
3.	26 to 45	1,100,000
4.	46 to 65	1,600,000
5.	Above 65	2,200,000
Class B: Tour Service Vehicles		
S/N	Number of Tourist	Tax Payable
1.	Up to 15	650,000
2.	16 to 25	900,000
3.	26 to 45	1,300,000
4.	46 to 65	1,800,000
5.	Above 65	2,400,000
Class C: Goods Carrying Vehicles		
S/N	Capacity (Tonnes)	Tax Payable
1.	Less than 1	250,000
2.	1 to 5	500,000
3.	6 to 10	750,000
4.	11 to 15	1,100,000
5.	16 to 20	1,300,000
6.	21 to 25	1,650,000
7.	26 to 30	1,900,000

		0
8.	More than 30	2,200,000
Class D: Private Hire Service Vehicles		
S/N	Category of Vehicles	Tax Payable
1.	Motor Cycle	65,000
2.	Tricycle	120,000
3.	Taxi	180,000
4.	Ride Hailing	350,000
5.	Ride Sharing	450,000
6.	Special Hire	750,000

(b) in paragraph 4(c), by adding immediately after subparagraph (v) the following:

- “(vi) in the case of a holder of a primary mining licence or artisanal miner referred to in section 83(1)(e)-two percent;
- (vii) in the case of payment made to resident person in respect of verified carbon emission reduction referred to in section 83(1)(f)-ten percent.”

Amendment of  
Second  
Schedule

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

- “(bb) amount derived from gain on the internal restructuring of mining companies pursuant to the requirement of a Framework Agreement entered between the Government and investor to form partnership entity;
- (cc) amount derived by the National Health Insurance Fund from investment returns on fixed deposit, treasury bonds, treasury bills or dividends.”.

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

Construction  
Cap. 113

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

Addition of  
section 33A

33. The principal Act is amended, by-  
(a) adding immediately after section 33 the following:

“Collection and  
distribution of land  
rent

33A.-(1) All moneys collected as land rent under this Act shall be deposited into the Consolidated Fund.

(2) For purposes of implementation of section 33(3), the Commissioner may enter into an arrangement with a local government authority for collection and recovery of land rent.

(3) Twenty percent of the rent collected under subsection (2) shall be remitted to the respective local government authority to facilitate rent collection and recovery.”; and

(b) designating the contents of section 33A as section 33B.

PART X  
AMENDMENT OF THE LOCAL GOVERNMENT  
AUTHORITIES (RATING) ACT,  
(CAP. 289)

Construction  
Cap. 289

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

Repeal and  
replacement of  
section 6

35. The principal Act is amended by repealing section 6 and replacing for it the following:

“Declaration of  
rateable areas

6. An area declared as city council, municipal council, town council or district council shall be a rateable area for purposes of this Act.”.

Amendment of  
section 7

36. The principal Act is amended in section 7, by-  
(a) adding immediately after paragraph (l) the following:

“(m) mud huts, thatched houses, mud houses and such other similar houses used for residential purposes; and”;  
and

(b) renaming paragraph (m) as paragraph (n).

Amendment of  
section 16

37. The principal Act is amended in section 16 by deleting subsection (3) and substituting for it the following:

(a) in subsection (1), by-

(i) deleting the words “twelve thousand” wherever they appear in paragraphs (a) and (b) and substituting for them the words “eighteen thousand”; and

(ii) deleting the words “sixty thousand” wherever they appear in paragraphs (a) and (b) and substituting for them the words “ninety thousand”;

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

“(3) Twenty percent of the moneys





- Amendment of section 31A
- by-
42. The principal Act is amended in section 31A,
- (a) deleting the marginal note and substituting for it the following:  
“Collection of property rate and advertisement fees”
- (b) deleting subsection (1) and substituting for it the following:  
“(1) Notwithstanding the provisions of this Act-
- (a) the Tanzania Revenue Authority shall have the obligation to evaluate, assess, collect and account for property rate; and
- (b) local government authorities shall have the obligation to collect and account for advertisement fees for billboards, posters and hoarding.”;
- (c) deleting the words “and advertisement fees for billboards, posters and hoarding” appearing in subsection (2).

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

- Construction Cap. 123
43. This Part shall be read as one with the Mining Act, hereinafter referred to as the “principal Act”.

- Amendment of section 90A
44. The principal Act is amended in section 90A by adding the words “and refineries” at the end of subsection (5).

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

- Construction Cap. 437
45. This Part shall be read as one with the National Payment Systems Act, hereinafter referred to as the “principal Act”.

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

- (a) deleting the word “transactions” appearing in the marginal note and substituting for it the word “withdrawal”;
- (b) inserting the word “withdrawal” between the words “money” and “transaction” appearing in subsections (1) and (2); and
- (c) deleting subsection (3).

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

Construction  
Cap. 220                    47. This Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 4A                    48. The principal Act is amended in section 4A by adding immediately after paragraph (b) the following:  
  “(c) Tanzania shillings 100 per litre imposed on diesel and Tanzania shillings 100 imposed on petrol shall be deposited in the Consolidated Fund for implementation of strategic projects.”.

Amendment of  
Second  
Schedule                    49. The principal Act is amended in the Second Schedule by deleting the words “Shillings 413” wherever they appear in the third column and substituting for them the words “Shillings 513”.

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

Construction  
Cap. 438                    50. This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 35                    51. The principal Act is amended in section 35,  
by-  
  (a) adding the words “physical, virtual or any other” immediately after the words “means a” appearing in subsection (9); and

- (b) deleting the words “twelve months from 1<sup>st</sup> July, 2022” appearing in subsection (10) and substituting for them the words “on 1<sup>st</sup> January, 2024”.

Amendment of section 36

52. The principal Act is amended in section 36(1) by deleting the words “by using electronic fiscal device”.

Amendment of section 44A

53. The principal Act is amended in section 44A(1) by inserting the words “within thirty days from the date of executing a contract for contracted or sub-contracted services” between the words “shall” and “disclose”.

Amendment of section 45A

54. The principal Act is amended in section 45A by adding immediately after subsection (3) the following:

“(4) For purposes of this section-

“storage facility” means warehouse, godown or any other storage facility, which is used to keep own or other persons’ goods for business purposes, provided that such warehouse, godown or other facility is not part of a shop, factory, industry or farm; and

“owner” means a person who establishes or operates and is in control of the facility and possession of the storage facility or a person to whom the storage facility has been leased or sub-let to.”.

Amendment of section 51

55. The principal Act is amended in section 51 by adding immediately after subsection (12) the following:

“(13) The Commissioner General shall, within a period of fourteen days from the date of receipt of notice of objection, communicate to the taxpayer on the admissibility or refusal of the notice of objection:

Provided that, where the Commissioner General does not communicate to the taxpayer within the prescribed time, the notice of objection

shall be deemed to have been admitted.”.

Amendment of  
section 71

56. The principal Act is amended in section 71 by adding at the end of subsection (3) the words “or the date a tax decision or other decision giving rise to a tax overpayment is made”.

Amendment of  
section 86

57. The principal Act is amended in section 86,  
by-

(a) deleting the words “not less than 200 currency points and not more than 300 currency points” appearing in the closing words to subsection (1) and substituting for them the words “twenty percent of the tax evaded or 200 currency points, whichever is greater”;

(b) deleting the words “not less than 2 currency points and not more than 100 currency points” appearing in subsection (4) and substituting for them the words “of twenty percent of the tax evaded or 2 currency points, whichever is greater”.

Amendment of  
First Schedule

58. The principal Act is amended in item 1 of the First Schedule by adding immediately after paragraph (g) the following:

“(h) in relation to bed night levy, a return filed under the Tourism (Tourism Development Levy) Regulations.”.

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

Construction  
Cap. 148

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

Amendment of  
section 2

60. The principal Act is amended in section 2 by adding in its appropriate alphabetical order the following new definition:

Cap. 438 ““fiscal receipt” has the meaning ascribed to it under the Tax Administration Act;”.

Amendment of  
section 6

61. The principal Act is amended in section 6-
- (a) in subsection (3), by-
    - (i) adding immediately after paragraph (a) the following:
      - “(b) importation of raw materials of Heading 39.02 and 39.07 to be used solely in the manufacture of packaging materials of pharmaceutical products;
      - (c) importation of pre-fabricated structures of HS Code 9406.20.90 to be used solely in poultry farming;”;
    - (ii) renaming paragraphs (b) to (e) as paragraphs (d) to (g) respectively;
  - (b) in subsection (8), by-
    - (i) adding immediately after paragraph (a) the following:
      - “(b) a local manufacturer of packaging materials of pharmaceutical products having a performance agreement with the Government of the United Republic;
      - (c) a person engaged in poultry farming in Mainland Tanzania having a performance agreement with the Government of the United Republic;”;
    - and
    - (ii) renaming paragraphs (b) to (e) as paragraphs (d) to (g) respectively.

Amendment of  
section 11

62. The principal Act is amended in section 11-
- (a) by deleting the word “imported” appearing in the marginal note;
  - (b) by deleting subsection (1) and substituting for it the following:
    - “(1) A registered person may, in the form and manner prescribed, apply to the Commissioner General for approval to defer payment of value added tax on imported or locally manufactured capital goods:

Provided that, deferment on the

- imported capital goods shall cease to apply on the 30<sup>th</sup> day of June, 2026.”;
- (c) by deleting the word “import” appearing in subsection (4) and substituting for it the word “of”;
- (d) by deleting subsection (9) and substituting for it the following:
- “(9) A person who is approved under this section shall treat tax payable on locally manufactured taxable supplies or imports by the person as if it were output tax payable by the person in the tax period in which the locally manufactured goods were supplied or imported goods were entered for home consumption.”;
- (e) in subsection (10), by-
- (i) deleting the words “in a customs bonded warehouse” appearing at the end of that subsection;
- (ii) deleting the proviso and substituting for it the following:
- “Provided that, the goods are not purchased or imported for the purpose of resale in the ordinary course of carrying on the person’s economic activity, whether or not in the form or state in which the goods were purchased or imported.”.

Amendment of  
section 51

63. The principal Act is amended in section 51(2) by adding immediately after paragraph (g) the following:
- “(h) online intermediation services; and  
(i) online advertisement services.”

Amendment of  
section 55A

64. The principal Act is amended in section 55A by deleting the words “for a period of one year from the date of commencement of the provisions of this section” and substituting for them the words “from 1<sup>st</sup> July, 2022 up to 30<sup>th</sup> June, 2024”.

Addition of  
section 55B

65. The principal Act is amended by adding immediately after section 55A the following:

“Zero rating of 55B. A supply of

cotton garments locally manufactured garments made from locally grown cotton shall be zero rated from 1<sup>st</sup> July, 2023 up to 30<sup>th</sup> June, 2024.”.

Amendment of section 69

66. The principal Act is amended in section 69(3) by deleting the figure “70” and substituting for it the figure “68”.

Amendment of section 86

67. The principal Act is amended in section 86, by-

(a) deleting the phrase “tax invoice generated by electronic fiscal device for the supply” appearing in subsection (1) and substituting for it the words “fiscal receipt”;

(b) deleting subsection (2); and

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

Amendment of Schedule

68. The principal Act is amended in the Schedule-

(a) in Part I-

(i) in item 1, by-

(aa) deleting HS Code “8701.90.00” appearing in sub-item 1 and substituting for it HS Codes “8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00 and 8701.95.00”;

(bb) deleting HS Code “8424.81.00” appearing in sub-item 4 and substituting for it HS Codes “8424.41.00 and 8424.49.00”;

(cc) deleting HS Code “8424.81.00” appearing in sub-item 5 and substituting for it “HS Codes 8424.41.00 and 8424.49.00”;

(dd) deleting HS Code “8716.10.10” appearing in sub-item 14 and substituting

- for it HS Code “8716.20.90”;
- (ee) deleting HS Code “4011.61.00” appearing in sub-item 15 and substituting for it HS Code “4011.70.00”;
- (ff) deleting HS Code “8424.81.00” appearing in sub-item 18 and substituting for it HS Code “8424.82.00”;
- (gg) deleting HS Code “9406.00.10” appearing in sub-item 20 and substituting for it HS Codes “9406.10.10, 9406.20.10 and 9406.90.10”;
- (ii) in item 2, by-
- (aa) deleting the phrase “3808.92.10 or 3808.99.90” appearing in sub-item 4 and substituting for it the phrase “3808.92.10 or 3808.92.90”;
- (bb) deleting the phrase “3808.92.10 or 3808.99.90” appearing in sub-item 5 and substituting for it the phrase “3808.99.10 or 3808.99.90”;
- (cc) deleting the phrase “3808.93.10 or 3808.92.90” appearing in sub-item 6 and substituting for it the phrase “3808.93.10 or 3808.93.90”;
- (iii) by deleting item 3 and substituting for it the following:

“3: Livestock, basic agricultural products and food for human consumptions:

No.	Food item	HSC
1.	Live cattle	0102.21.00 0102.29.00
2.	Live swine	0103.10.00 0103.91.00 0103.92.00
3.	Live sheep	0104.10.10 0104.10.90
4.	Live goats	0104.20.10 0104.20.90



5.	Live poultry	01.05
6.	Unprocessed edible animal products	Chapter 2
7.	Unprocessed edible eggs	0407.21.00 0407.29.00
8.	Unpasteurised or pasteurised cow milk	04.01
9.	Unpasteurised or pasteurised goat milk	04.01
10.	Unprocessed fish	03.02 03.03 03.05 03.06 03.07 03.08
11.	Unprocessed edible vegetables	Chapter 7
12.	Unprocessed fruits	08.03 to 08.13
13.	Unprocessed nuts	08.01 08.02
14.	Unprocessed bulbs	0601.10.00
15.	Unprocessed tubers	0601.20.00
16.	Unprocessed cereals	Chapter 10
17.	Wheat or meslin flour	11.01
18.	Maize flour	11.02
19.	Tobacco, not stemmed or stripped	2401.10.00
20.	Unprocessed cashew nuts	0801.31.00
21.	Unprocessed coffee	0901.11.00 0901.12.00
22.	Unprocessed tea	0902.10.10 0902.10.90 0902.20.10 0902.20.90
23.	Soya beans	12.01
24.	Ground nuts	12.02
25.	Sunflower seeds	12.06
26.	Oil seeds	12.07
27.	Unprocessed	1211.90.20

	pyrethrum	
28.	Unprocessed cotton	52.01
29.	Unprocessed sisal	5303.10.00
30.	Unprocessed sugar cane	1212.93.00
31.	Seeds and plants thereof (seeds, fruits, spores, seedlings and plants for sowing or planting)	Any description
32.	Preparations of a kind used in animal feeding	23.09
33.	Fertilised eggs for incubation	0407.11.00 0407.19.00
34.	Oil-cake of soya beans	2304.00.00
35.	Oil-cake and other solid residues of cotton seeds	2306.10.00
36.	Oil-cake and other solid residues of sunflower seeds	2306.30.00
37.	Maize Bran	2302.10.00
38.	Wheat Bran	2302.30.00
39.	Lysine	2922.41.00
40.	Methionine	2930.40.00
41.	Mycotoxin binders	2309.90.10
42.	Pollard	2309.90.90
43.	Standing tree	06.02
44.	Rice Bran	2302.40.00
45.	Cotton cake	2306.10.00

(iv) in item 4, by-

(aa) deleting HS Code “7020.00.10” appearing in sub-item 1 and substituting for it HS Codes “3926.90.10” and “7020.00.10”;

(bb) deleting HS Code “3926.90.10” appearing in sub-item 2;

(v) by deleting item 5 and substituting for it

the following:

“5. Bee-Keeping Implements

No.	Implements	HSC
1.	Bee hive	Any Description
2.	Protective bee keeping jacket veil	Any Description
3.	Mask	6307.90.00
4.	Honey strainer	Any Description
5.	Bee hive smoker	Any Description

”

(vi) in item 6, by-

- (aa) adding the words “Any description” in the HSC column of sub-item 10;
- (bb) deleting “HS Code 4819.20.00” appearing in sub-item 11 and substituting for it “HS Code 4819.20.10”;

(vii) in item 7, by-

- (aa) deleting the words “Minister responsible for health” and substituting for it the words “responsible Minister”;
- (bb) adding immediately after subitem 2 the following:
  - “3. raw-materials (*benzalkonium chloride and Glutaraldehyde*) of HS Code 2916.32.00 for the manufacture of insecticides and acaricides which have been approved by the relevant Minister.”;

(viii) in item 8, by-

- (aa) deleting HS Code “8469.00.007” appearing in sub-item 8 and substituting for it HS Code “8472.90.00”;
- (bb) deleting HS Code “8713.1.00” appearing in sub-item 9 and substituting for it HS Code

- “8713.90.00”;
- (ix) in item 9, by-
    - (aa) adding HS Code “4902.10.00” immediately before HS Code “4902.90.00” appearing in sub-item 3;
    - (bb) deleting H.S Code “4911.90.10” appearing in sub-item 7 and substituting for it H.S Code “4911.99.10”;
  - (x) in item 11 by adding immediately after sub-item 3 the following:
    - “4. A sale of a house of a value not exceeding fifty million shillings by a real estate developer.”;
  - (xi) in item 15 by deleting the phrase “2710.12.10 and 10.12.20” appearing in sub-item 4 and substituting for it the phrase “2710.12.10 and 2710.12.20”;
  - (xii) deleting item 20 and substituting for it the following:
    - “20. Supply of gaming activities including supply of gaming software and odds.”;
  - (xiii) by deleting item 25 and substituting for it the following:
    - “25. Supply of precious metals, gemstones and other precious stones at refineries, buying stations or Mineral and Gem Houses designated by the Mining Commission under the Mining Act, Cap. 123.”;
  - (xiv) adding immediately after item 30 the following:
    - “31. Supply of aircraft, aircraft engine and aircraft parts.”;
- (b) in Part II-
- (i) by deleting item 11;
  - (ii) in item 19 by adding the words “and moulds” immediately after the figure 84;
  - (iii) in item 23, by deleting HS Code

- “8419.31.00” and substituting for it H.S Code “8419.34.00”;
- (iv) in item 26, by deleting the HS Code “3921.11.90” and substituting for it the HS Code “8523.52.00”;
- (v) in item 28 by deleting phrase “5703.30.00 and 5703.20.00” and substituting for it the phrase “5703.21.00, 5703.29.00, 5703.31.00 and 5703.39.00”; and
- (vi) in item 33, by deleting the HS Code “3401.19.00”.

PART XVII  
 AMENDMENT OF THE VOCATIONAL EDUCATION  
 AND TRAINING ACT,  
 (CAP. 82)

Construction  
 Cap. 82

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

Amendment of  
 section 14

70. The principal Act is amended in section 14 by deleting the words “four *per centum*” appearing in subsection (2) and substituting for them the words “3.5 *per centum*”.

Repeal and  
 replacement of  
 section 15

71. The principal Act is amended by repealing section 15 and replacing for it the following:

“Distribution of levy	15.	The Commissioner shall immediately after collecting the levy under section 14, submit-
	(a)	one-third of the amount collected to the Ministry responsible for employment;
	(b)	one-third of the amount

collected to  
the Higher  
Education  
Students'  
Loans Board;  
and  
(c) one-third of  
the amount  
collected to  
the  
Vocational  
Education and  
Training  
Authority.”.

Amendment of  
section 16

72. The principal Act is amended in section 16(1) by inserting the words “save for an employer who is not required to pay levy” between the words “shall” and “file”.

Amendment of  
section 19

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

“(3) Save as otherwise provided in subsection (1), the Minister responsible for finance may, in consultation with the Minister and by order published in the *Gazette*, exempt any person from paying levy:

Provided that, such exemption is for public interest”.

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## OBJECTS AND REASONS

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The Bill proposes to enact the Finance Act, 2023. 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 strategic sectors including industries, agriculture, livestock, fisheries, energy and transport infrastructure as well as education and health sectors with a view to improving productivity of Tanzanians. The measures further intend to improve domestic revenue mobilization and tax administration. The Bill also 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 Seventeen Parts.

Part I of the Bill provides for preliminary provisions.

Part II of the Bill proposes to amend the Copyright and Neighbouring Rights Act, Cap. 218 in section 48A by imposing a levy of 1.5% on vinyl, mini disc, compact disc, digital versatile disk and SD memory. The aim of the amendment is to enhance enforcement of copyright.

Part III of the Bill proposes to amend the Electronic and Postal Communications Act, Cap. 306, whereby section 164A is proposed to be repealed by removing airtime levy. The objective of the amendment is to promote cashless economy.

Part IV of the Bill proposes to amend the Excise (Management and Tariff) Act, Cap. 147, whereby section 124(2) is proposed to be amended by changing the adjustment period of specific excise duty rates from every one year to every three years from 2023/2024 financial year. The objective of the amendment is to ensure certainty and predictability of tax policies and to provide for conducive business environment. The amendments also intend to adjust specific excise duty rates for beer, tobacco products and other non-petroleum products excluding wines, spirits and sugar confectioneries. The object of this measure is to restore the value of specific excise duty rates to be in line with inflation rate and other key macroeconomic indicators.

Section 124(5A) and (5B) is further proposed to be amended by introducing excise duty rate on imported hybrid passenger motor vehicles aged more than 5 years. The purpose of the amendment is to discourage dumping and safeguard the safety of passengers. Section 137(3) is proposed to be amended by adding the requirement of a tax payer to provide information relating to service rendered. The objective of the amendment is to improve taxpayer records.

The Fourth Schedule is amended in order to introduce excise duty rates on cement, hybrid vehicles; bituminous oil and other products made of bituminous material; and electronic cigarette, vape products and shisha. The schedule is further amended in order to increase excise duty rate on imported energy drink. The proposed amendments intend to control negative externalities arising from the use of such products, widen tax base and increase Government revenues. The Fourth Schedule is further amended in order to align the H.S Codes assigned to the excisable goods with new H.S Codes contained in the East Africa Community Customs External Tariff, 2022.

Part V of the Bill proposes to amend the Export Tax Act, Cap. 196, whereby section 3 is proposed to be amended by exempting 80% of the export levy on raw hides and skin exported by investors in Export Processing Zones (EPZ). The objective of the proposal is to reduce cost of exporting raw hides and skin and promote foreign market.

Part VI of the Bill proposes to amend the Foreign Vehicles Transit Charges Act, Cap. 84, whereby section 3 is amended to allow charging higher rates on foreign transit vehicle in the event the host country of the foreign vehicle charges higher rates than those prescribed by regional integration including EAC, SADC or COMESA. The purpose of the amendment is to enhance equity and safeguarding national interest.

Part VII of the Bill proposes to amend the Gaming Act, Cap. 41, whereby section 3 is proposed to be amended by introducing various definitions of terms in order to provide the intended meaning of various provisions under the Act. Furthermore, section 13 is proposed to be amended by adding subsection (4) to impose a condition that the Gaming Board of Tanzania shall issue licences to companies in which citizens of Tanzania own at least 25% of the undivided shares. The objective of amendment is to increase investment by Tanzanians in commercial gaming undertakings. Section 26 is proposed to be amended to enable allow the introduction of not more than two table games in forty machines sites in



accordance with the regulations. The purpose of the amendment is to widen tax base. The Second Schedule is also proposed to be amended to reduce the rate of gaming tax on forty machine sites from 25% to 18 % of the gross gaming revenue (GGR).

Part VIII of the Bill proposes to amend the Income Tax Act, Cap. 332 whereby section 4 is amended in order to provide tax rates of individuals engaged in transportation of cargo or passengers who are not required by law to file tax returns. The purpose of the amendment is to provide presumptive tax regime that will enhance tax compliance. Section 56 is proposed to be amended with a view to exclude from taxation allotment of new membership interest and transfer of resident membership interest to another resident person. The amendment aims to attract investment.

Furthermore, Division VI of Part V of the Act is proposed to be repealed in order to introduce a simplified procedure under section 4 for estimation of income tax for transporters of passengers and cargo by using indicative tax rates for individual tax payers who are not obliged to prepare accounts and file tax returns. Section 69 is proposed to be amended to include payment of electronic services in the list of payments that have source in United Republic of Tanzania. The aim of this proposal is to protect and widen the tax base. Section 82 is proposed to be amended to remove obligation of individual to withhold tax on payment of rent in respect of residential premises. The aim of this amendment is to remove burden to individual tenants of paying withholding tax on behalf of their landlords.

Section 83 of the Act is proposed to be amended to introduce income tax to the holder of primary mining licence and artisanal miners. The aim of this amendment is to provide a special arrangement of taxation of holders of primary mining licence and artisanal miners and resolve challenges existing in the collection of taxes in the mining sector. It is also proposed to amend the section to introduce income tax on payments made to transactions relating to verified carbon emission reduction transaction. The amendment aims at enhancing equity principle of taxation and widen tax base.

Section 86 is proposed to be amended to include payments made to holder of primary mining licence or artisanal miner as well as payments made in respect of verified carbon emission reduction transactions in the list of final withholding payments and also to eliminate the threshold of five hundred thousand shillings as amount of rental liable to withholding

tax. The aim of this amendment is to enhance tax laws compliance. Section 90(1) is proposed to be amended by introducing a tax rate of three percent of the incomings or approved value of the land for sellers of land who do not possess document evidence substantiating the costs. The aim of the amendment is to simplify computation of Capital Gain Tax for sellers of land who do not possess supporting document. Section 90A is proposed to be amended in order to enable taxation of electronic services whether or not rendered through a digital market place and extend the due date of submission of digital service tax. The aim of the amendment is to ease compliance and widen tax base.

The First Schedule of the Act is proposed to be amended by introducing tax rates for holders of primary mining license and artisanal miners, verified carbon emission reduction transaction and individuals engaged in transportation of passengers or goods.

The Second Schedule of the Act is proposed to be amended by adding exemption on gain derived from internal restructuring of mining companies as agreed in the framework agreement between Government and investor. The aim of the amendment is to streamline the implementation of Government commitment of Framework Agreements. Further amendments are proposed in the Second Schedule in order to introduce exemption of investment return in respect of fixed deposit, treasury bills or treasury bonds or dividend derived by the National Health Insurance Fund (NHIF). The aim of this amendment is to expedite the implementation of joint venture projects between the Government and mining investors and to empower NHIF to provide wider health services to the public.

Part IX of the Bill proposes to amend the Land Act, Cap. 113, whereby section 33A is added to enable local government authorities to collect land rent on behalf of the Ministry responsible for land and remittance of 20% of the rent revenue collected to the local government authorities to facilitate administration, collection and recovery of the rent.

Part X of the Bill proposes to amend the Local Government Authorities (Rating) Act, Cap. 289, whereby section 6 is amended to include all the areas within a district council as ratable areas. The objective of the amendment is to ensure equity in payment of property tax. Section 7 is proposed to be amended by widening the scope of rateable areas in District Councils and include in the list of exempt properties mud huts, thatched houses, mud houses and such other similar houses used for residential purposes. The amendment aims at enhancing equity in taxation.

Section 16 is proposed to be amended by increasing the property rate from 12,000 shillings to 18,000 shillings for an ordinary building and from 60,000 shillings to 90,000 shillings for each storey building. The purpose of the amendment is to ensure that tax payable with the actual value of the property. The section is further amended to make provisions for remittance to the local government authorities of 20% of the rate collected for purposes of facilitating administration and collection of the property rate.

Part XI of the Bill proposes to amend the Local Government Finance Act, Cap 290. Following the proposed amendments to enable remittance of 20% of property rate as proposed under the Local Government Authorities (Rating) Act, Cap. 289, sections 6(1) and 7(1) of the Act are proposed to be amended by incorporating 20% of the property rate and land rent remitted to local government authorities as sources of revenue for urban authorities and district councils respectively. Section 9A of the Act is amended so as to include holders of electronic money issuance licenses among companies required to pay service levy to the Minister responsible for local government. The purpose of the amendment is to reduce administrative cost. Section 31A is proposed to be amended by shifting the mandate to collect advertisement fees on billboards, posters and hoarding from the Commissioner General of Tanzania Revenue Authority to the President's Office Regional Administration and Local Government. The objective is to increase efficiency in collection of the fees through PO- RALG whose administrative structure includes wards, streets and villages hence provides a more effective mechanism in management and monitoring.

Part XII of the Bill proposes to amend the Mining Act, Cap 123, whereby section 90A is proposed to be amended to exempt refineries from paying inspection fee of 1 percent. The amendment is intended to stimulate the growth mineral refining sub-sector in the country, attracting investment, promoting employment and increasing Government revenue.

Part XIII of the Bill proposes to amend the National Payment Systems Act, Cap. 437, whereby section 46A is amended so as to remove mobile money transaction levy on transfer of money electronically. The objective of the amendment is to remove the possibility of being double levied in respect of the same amount as well as to encourage the electronic payment transactions. Therefore, according to the proposed amendments, the levy shall be in respect of withdrawal transactions only.

Part XIV of the Bill proposes to amend the Road and Fuel Tolls Act, Cap. 220, whereby section 4A and the Second Schedule are amended

by increasing the road and fuel tolls by 100 shillings per each litre of petrol and diesel. The objective of the amendment is to ensure reliable sources of funds for implementation of strategic projects.

Part XV of the Bill proposes to amend the Tax Administration Act, Cap. 438. In section 35, subsection (9) is proposed to be amended by widening the scope of the definition of the term “primary data server” to include physical or virtual data server. The purpose of the amendment is to recognise other forms of data servers created by a taxable person or other person liable under the section. Further, subsection (10) is proposed to be amended by extending the period for which the requirement under the Act shall take effect. The objective of the amendment is to reduce the costs associated with installation of servers and to provide sufficient preparation time for taxpayers to effect measures under section 35.

Section 36(1) is amended by deleting the words “by using electronic fiscal device” in order to allow issuance of receipt by devices other than electronic fiscal device. The objective of the amendment is to recognise other approved devices or technology that can issue fiscal receipts in accordance with the Act. Section 44A(1) is proposed to be amended in order to provide for time frame for disclosure of information to the Commissioner General on contracted services. The objective of the amendment is to enhance tax compliance. Section 45A is proposed to be amended by adding subsection (4) with a view to provide definition of terms as used under the section. The objective of the amendment is to provide clarity and ease of administration. Section 51 is proposed to be amended with a view to add a new subsection (13) so as to prescribe time frame for admission or refusal of notice of objection in order to ensure effective administration of tax objections and ensure feedback is communicated to objectors.

Section 71(3) is proposed to be amended by recognising the dates or time within which applications for tax refund can be made. The objective is to ensure fairness in tax administration. Section 86(1) and (4) is proposed to be amended by providing proportionate tax penalties to sellers who fail to issue receipts and buyers who fail to demand receipts. The objective of the amendment is to prescribe appropriate penalty for offence committed for purposes of enhancing compliance of the law. The First Schedule is proposed to be amended to include returns filed under the Tourism (Tourism Development Levy) Regulations among the returns required to be filed to the Commissioner General.

Part XVI of the Bill proposes to amend the Value Added Tax Act, Cap. 148, whereby section 2 is amended in order to provide for the intended meaning. Section 6 is amended in order to exempt raw materials solely used in the manufacture of packaging materials of pharmaceutical products as well as pre-fabricated structures of HS Code 9406.20.90 to be used solely in poultry farming. The aim of amendment is to reduce costs to producers and promote the growth of the sectors. Section 11 is amended in order to include deferment of value added tax on locally manufactured capital goods in order to attract new investment in the country, promote domestic production and increase employment opportunities.

Section 51 is amended in order to widen the tax base by including other electronic services in the list of taxable electronic services. Section 55A is proposed to be amended in order to zero rate VAT on supply of fertilizers manufactured locally for a period of one year. The amendment aims at providing relief to farmers and consumers. Section 55B is proposed to be added in order to zero rate the supply of locally manufactured garments made from locally grown cotton in order to promote domestic production and reduce costs to consumers. Section 69 is amended in order to ensure proper application of tax provision and ease tax administration. Section 86 is proposed to be amended in order to recognise fiscal receipts issued by devices other than electronic fiscal device.

The Schedule to the Value Added Tax Act is amended in order to align the H.S Codes with the current version of H.S Codes as per East African Community Customs External Tariff Book, 2022. The Schedule is also amended by exempting low cost houses in order to enable citizens to have access to affordable houses and promote their living standards. The Schedule is further amended to include exemption on the lease and supply of aircraft, aircraft engines and aircraft parts in order to reduce costs to operators and promote the growth of the aviation sector. The Schedule is further amended in order to exempt value added tax on supply of precious metals, gemstones and other precious stones at refineries, buying stations or at mineral and gem houses in order to promote the sale of minerals in the markets and increase the sector's contribution to the Government revenue.

Part XVII of the Bill proposes to amend Vocational Education Training Act, Cap. 82, whereby section 14 is amended by reducing the Skills Development Levy rate from 4 per centum to 3.5 per centum. The aim of this proposal is to reduce operational cost to employers. Section 15 is proposed to be amended in order to provide distribution of the skills

development levy, whereby 1/3 of the levy shall be remitted to the Ministry responsible for employment, 1/3 to the Higher Education Students' Loans Board and 1/3 to VETA. The aim of this amendment is to enable the implementation of work based skills, training initiatives and to achieve objectives of the Fund. Section 16 is proposed to be amended so as to remove the obligation of filing returns from employers who are not required to pay the skills development levy. Section 19 is proposed to be amended in order to empower the Minister responsible for finance after consultation with the Minister responsible for education to exempt payment of levy where the exemption is for the public interest.

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### MADHUMUNI NA SABABU

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Muswada wa Sheria ya Fedha, 2023 unakusudia kufanya marekebisho ya mfumo wa kodi ikiwemo kurekebisha baadhi ya viwango vya kodi, tozo na ada zinazotowza chini ya Sheria mbalimbali pamoja na taratibu za ukusanyaji na usimamiaji wa mapato ya Serikali. Muswada huu umelenga kusaidia katika kuchochea kasi ya ukuaji wa uchumi, hususan, katika sekta za kimkakati ikijumisha viwanda, kilimo, ufugaji na uvuvi, miundombinu ya umeme, uchukuzi na usafirishaji pamoja na sekta za elimu na afya ili kuboresha uzalishaji na kukuza uchumi wa jumla, kukuza ajira na hatimaye kupunguza ukali wa maisha ya wananchi. Hatua hizi zinalenga pia kuimarisha usimamizi na ukusanyaji wa mapato ya ndani ya nchi na kudhibiti upotevu wa mapato ya Serikali. Muswada pia unapendekeza marekebisho kwenye sheria nyingine mbalimbali kwa lengo la kuimarisha usimamizi katika ukusanyaji wa mapato ya ndani na kudhibiti upotevu wa mapato ya Serikali na kuboresha mazingira ya biashara.

Muswada huu umegawanyika katika Sehemu Kumi na Saba

Sehemu ya Kwanza ya Muswada inaainisha masharti ya utangulizi.

Sehemu ya Pili ya Muswada inapendekeza marekebisho katika Sheria ya Hakimiliki na Hakishiriki kwa kurekebisha kifungu cha 48A ili kutoza tozo ya asilimia 1.5 kwenye vinyl, mini disc, compact disk (CD), digital versatile disk (DVD) na SD memory. Lengo la marekebisho haya ni kuimarisha usimamizi wa hakimiliki katika kazi za ubunifu.

Sehemu ya Tatu ya Muswada inapendekeza marekebisho kwenye Sheria ya Posta na Mawasiliano ya Kielektroniki, Sura ya 306 kwa kufuta kifungu cha 164A ili kufuta tozo ya muda wa maongezi kwa kila laini ya simu kulingana na uwezo wa kuongeza salio kwa watumiaji. Lengo la marekebisho haya ni kuchochea matumizi ya miamala ya kielektroniki.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Bidhaa, Sura ya 147 ambapo, kifungu cha 124(2) kinapendekezwa kurekebisha kwa kubadili utaratibu wa kurekebisha viwango vya ushuru wa bidhaa kutoka kila mwaka mmoja kuwa kila baada ya miaka mitatu kuanzia mwaka wa fedha 2023/24. Lengo la marekebisho haya ni kuiwezesha nchi kuwa na Sera za kodi zinazotabirika na kuweka mazingira bora ya uwekezaji. Marekebisho pia yanalenga kurekebisha viwango mahsusi vinavyotowazwa kwenye bia na bidhaa za tumbaku pamoja na bidhaa nyingine zisizo za mafuta isipokuwa mvinyo, pombe kali na bidhaa za sukari. Lengo la marekebisho haya ni kulinda thamani ya viwango mahsusi ili ziendane na mfumuko wa bei na viashiria vingine vya kiuchumi.

Kifungu cha 124(5A) na (5B) vinapendekezwa kurekebisha kwa kuanzisha kiwango cha ushuru wa bidhaa kwenye magari ya abiria yanayotumia teknolojia ya kisasa (hybrid vehicles) yaliyotumika kwa zaidi ya miaka mitano tangu yalipotengezwa. Lengo la marekebisho ni kupunguza uingizaji wa magari chakavu na kulinda usalama wa abiria. Kifungu cha 137(3) kinapendekezwa kurekebisha ili kujumisha huduma katika hitaji la uwasilishaji wa ritani. Lengo ni kuboresha taarifa za mlipakodi.

Pia, Jedwali la Nne linafanyiwa marekebisho ili kubainisha viwango vya ushuru wa bidhaa kwenye simenti, mafuta ya lami, sigara zinazotumia mbadala wa tumbaku, sigara za kielektroniki na shisha. Jedwali pia linafanyiwa marekebisho ili kuongeza ushuru wa bidhaa kwenye vinywaji vya kuongeza nguvu vinavyoingizwa kutoka nje ya nchi. Lengo ni kupunguza athari hasi zitokanazo na matumizi ya bidhaa hizo, kuongeza wigo wa kodi pamoja na mapato ya Serikali. Jedwali la Nne pia linarekebisha ili kuoanisha H.S Codes zilizomo kwenye Kitabu cha viwango vya pamoja vya ushuru wa Jumuiya ya Afrika Mashariki cha mwaka 2017 na zile zilizomo kwenye Kitabu cha mwaka 2022.

Sehemu ya Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196 kwa kurekebisha kifungu cha 3 ili kusamehe asilimia 80 ya tozo kwenye ngozi ghafi zinazosafirishwa na wawekezaji waliopo kwenye Ukanda Maalum

wa Uwekezaji Nchini (EPZ) kwenda nje ya nchi. Lengo ni kupunguza gharama za usafirishaji wa ngozi ghafi nje ya nchi na kukuza soko la nje.

Sehemu ya Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ushuru wa Magari ya Kigeni, Sura ya 84 ambapo kifungu cha 3 kinarekebishwa ili kuruhusu kutoza magari ya nje ya nchi viwango tofauti na vilivyoainishwa katika Jedwali iwapo nchi husika itatoza viwango vilivyo juu kuliko vinavyotozwa kwenye ukanda wa EAC, SADC au COMESA. Lengo ni kuleta usawa na kulinda maslahi ya nchi.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Michezo ya Kubahatisha, Sura ya 41 ambapo kifungu cha 3 kinarekebishwa kwa kuongeza tafsiri ya misamiati mbalimbali ili kuleta maana sahihi iliyokusudiwa katika masharti ya Sheria. Vilevile, kifungu kidogo cha (4) cha kifungu cha 13 kinapendekezwa kuongezwa kwa kuweka takwa kuwa Bodi ya Michezo ya Kubahatisha Tanzania itatoa leseni za michezo ya kubahatisha kwa kampuni ambayo angalau asilimia 25 ya hisa zake inamilikiwa na Watanzania. Lengo la marekebisho yanayopendekezwa ni kuongeza ushiriki wa watanzania kuwekeza katika biashara ya michezo ya kubahatisha. Kifungu cha 26 kinapendekezwa kurekebishwa ili kuruhusu kuanzishwa kwa michezo ya meza isiyozidi miwili katika maeneo yenye mashine za sloti arobaini kwa mujibu wa kanuni. Lengo la marekebisho ni kuongeza wigo wa kodi. Vilevile, marekebisho yanafanyika katika Jedwali la Pili la Sheria kwa kupunguza kiwango cha kodi kutoka asilimia 25 hadi asilimia 18 kwenye mapato ghafi ya michezo ya kubahatisha kwenye mashine arobaini za sloti. Lengo la marekebisho ni kuleta usawa katika utozaji wa kodi kwenye michezo ya kubahatisha inayoshabihiana.

Sehemu ya Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Mapato, Sura ya 332 ambapo kifungu cha 4 kinarekebishwa ili kuweka utaratibu wa ukadiriaji kodi ya mapato kwa walipa kodi binafsi ambao wanafanya biashara ya usafirishaji wa abiria na mizigo na hawana wajibu wa kisheria wa kuwasilisha ritani za kodi. Lengo ni kuweka utaratibu maalum na unaoeleweka kwa walipa kodi ambao hawawajibiki kuwasilisha ritani ili kuongeza uwajibikaji katika Sheria. Kifungu cha 56 kinapendekezwa kurekebishwa ili kuondoa miamala ya utoaji wa hisa mpya na uhamishaji milki ya kampuni unaofanywa na wanahisa wakaazi katika utozaji wa kodi ya mapato. Lengo la marekebisho ni kuvutia uwekezaji nchini.

Aidha, Divisheni ya VI ya Sehemu ya Tano ya Sheria inafutwa ili kuweka utaratibu wa kukadiria kodi ya mapato kwa wasafirishaji wa abiria



na mizigo kwa kutumia viwango elekezi vya kodi kwa kila gari kwa walipakodi binafsi ambao hawana wajibu kisheria kuwasilisha ritani za kodi. Kifungu cha 69 kinarekebishwa katika aya ya (m) kwa kujumuisha malipo ya huduma za kielektroniki kwenye malipo yenye vyanzo katika Jamhuri ya Muungano wa Tanzania. Lengo la marekebisho ni kulinda na kupanua wigo wa kodi. Kifungu cha 82 kinapendekezwa kurekebishwa kwa kuondoa wajibu kwa watu binafsi kukata kodi ya zuio kwenye upangishaji wa nyumba. Lengo ni kuondoa wajibu kwa wapangaji wasiofanya biashara kulipa kodi ya zuio kwa niaba ya wenye nyumba.

Kifungu cha 83 kinapendekezwa kurekebishwa ili kutoza kodi ya mapato kwa wamiliki wa leseni ndogo ya uchimbaji wa madini na wachimbaji wadogo. Lengo la marekebisho ni kuweka utaratibu maalum wa utozaji kodi kwa wachimbaji na kutatua changamoto zilizopo kwenye ukusanyaji kodi katika sekta hiyo. Kifungu hicho kinarekebishwa pia ili kutoza kodi kwenye malipo yanayofanyika kwenye upunguzaji wa hewa ukaa. Lengo la marekebisho haya ni kuleta usawa wa ulipaji kodi na kupanua wigo wa kodi.

Kifungu cha 86 kinapendekezwa kurekebishwa kwa kujumuisha malipo yanayofanywa kwa wamiliki wa leseni ndogo ya uchimbaji madini na wachimbaji wadogo na malipo yatokanayo na uuzaji wa hewa ukaa kuwa malipo ya mwisho ya kodi ya zuio na kuondoa wigo wa kiasi cha shilingi laki tano kwa mwaka cha malipo ya kodi ya pango kwenye utaratibu wa kodi ya zuio. Lengo la marekebisho ni kuhamasisha ulipaji wa kodi kwa hiari. Kifungu cha 90(1) kinapendekezwa kufanyiwa marekebisho ili kuweka kiwango cha kodi ya asilimia 3 ya thamani ya mauzo au thamani ya ardhi kwa wauza ardhi wasiokuwa na uthibitisho wa nyaraka zinazoonesha gharama alizotumia. Lengo la marekebisho ni kuweka utaratibu rahisi wa ukokotoaji wa kodi ya ongezeko la mtaji kwa mauzo ya ardhi kwa wauzaji ambao hawana nyaraka. Kifungu cha 90A kinapendekezwa kurekebishwa ili kuwezesha utozaji wa huduma za kielektroniki zinazotolewa kupitia soko mtandao au vinginevyo na kuongeza muda wa kuwasilisha ritani za kodi ya huduma ya kidijitali. Lengo la marekebisho haya ni kuimarisha uwajibikaji na kuongeza wigo wa kodi.

Jedwali la Kwanza la Sheria linapendekezwa kurekebishwa kwa kuweka viwango vya kodi kwa wamiliki wa leseni ndogo za uchimbaji wa madini na wachimbaji wadogo, wanufaika wa malipo yatokanayo na uuzaji wa hewa ukaa na walipa kodi binafsi wanaojihusisha na usafirishaji wa abiria au mizigo.

Jedwali la Pili la Sheria linapendekezwa kurekebisha ili kusamehe kodi ya ongezeko la mtaji kwenye ubadilishaji wa muundo wa ndani wa kampuni unaofanywa kwa kuzingatia matakwa ya mikataba ya msingi (Framework Agreement) iliyosainiwa kati ya Serikali na wawekezaji. Lengo la marekebisho haya ni kuharakisha utekelezaji wa miradi ya ubia na kuiwezesha Serikali kutimiza jukumu la kimkataba kwa wakati. Inapendekezwa pia kurekebisha Jedwali la Pili ili kusamehe kodi ya mapato yanayotokana na uwekezaji unaofanywa na Mfuko wa Taifa wa Bima ya Afya kwenye amana, hati fungani za muda mfupi au mrefu au gawio litokanalo na uwekezaji kwenye hisa. Lengo la marekebisho ni kuwezesha Mfuko kutoa huduma kwa umma.

Sehemu ya Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ardhi, Sura 113 kwa kuongeza kifungu kipya cha 33A ili kuwezesha Halmashauri kukasimiwa jukumu la kukusanya kodi ya pango la ardhi kwa niaba ya Wizara yenye dhamana na masuala ya ardhi na kurejeshwa asilimia 20 ya mapato yatakayotokana na kodi ya ardhi ili kuziwezesha Halmashauri katika usimamizi, ukusanyaji na ufuatiliaji wa kodi hiyo.

Sehemu ya Kumi ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Serikali za Mitaa ya Utozaji wa Kodi ya Majengo, Sura ya 289 kwa kurekebisha kifungu cha 6 ili kujumuisha maeneo yote ya Wilaya katika utozaji wa kodi ya majengo isipokuwa majengo yaliyosamehewa katika Sheria. Lengo ni kuweka usawa katika kulipa kodi. Vilevile, kifungu cha 7 kinapendekezwa kurekebisha kwa kupanua wigo wa maeneo ambapo kodi ya majengo italipwa na kuongeza katika orodha ya majengo ambayo hayatahusishwa na kodi hiyo ili kujumuisha nyumba za tope, fito, tembe, nyasi na nyumba zinazofanana na hizo kwa ajili ya makazi. Lengo ni kuleta usawa katika kulipa kodi. Kifungu cha 16 kinapendekezwa kurekebisha kwa kuongeza kodi ya majengo kwa mwaka kutoka shilingi 12,000/= hadi shilingi 18,000/= kwenye majengo yasiyo ya ghorofa, na kutoka shilingi 60,000/= kwenda shilingi 90,000/= kwa kila sakafu ya ghorofa. Lengo la hatua hii ni kuhakikisha kuwa kodi inakisi thamani halisi ya majengo. Aidha, marekebisho yanafanyika katika kifungu hicho kwa kuwezesha asilimia 20 ya mapato kurejeshwa Halmashauri ili kuziwezesha katika ufuatiliaji na ukusanyaji wa kodi hizo.

Sehemu ya Kumi na Moja ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Fedha ya Serikali za Mitaa, Sura 290. Kwa kuzingatia marekebisho ya urejeshwaji wa asilimia 20 ya mapato katika Halmashauri kama ilivyopendekezwa katika Sheria ya Serikali za Mitaa ya Utozaji wa Kodi ya Majengo, Sura ya 289, vifungu vya 6(1) na 7(1) vya

Sheria hii vinapendekezwa kurekebisha ili kujumuisha asilimia 20 ya kodi ya majengo na kodi ya pango la ardhi katika vyanzo vya mapato ya mamlaka za miji na halmashauri za wilaya mtawalia. Kifungu cha 9A kinapendekezwa kurekebisha kwa kuongeza kampuni zenye leseni za huduma za fedha mtandaoni miongoni mwa kampuni zinazopaswa kulipa ushuru wa huduma kwa Ofisi ya Rais TAMISEMI. Lengo la hatua hii ni kupunguza gharama za usimamizi na ulipaji kodi kwa kampuni za simu na halmashauri husika. Kifungu cha 31A kinapendekezwa kurekebisha ili kuhamisha jukumu la kukusanya ada ya mabango kutoka Mamlaka ya Mapato Tanzania kwenda Ofisi ya Rais - TAMISEMI. Lengo la marekebisho haya ni kuongeza ufanisi wa ukusanyaji wa ushuru wa mabango kwa kutumia Ofisi ya Rais – TAMISEMI ambayo muundo wake wa kiutawala umefika hadi ngazi za kata, vijiji na mtaa, hivyo kurahisisha masuala ya ufuatiliaji na usimamizi.

Sehemu ya Kumi na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Madini, Sura 123 kwa kurekebisha kifungu cha 90A(3) ili kutoa msamaha kwa vituo vya kusafishia madini (refineries) wa kulipa ada ya ukaguzi ya asilimia 1. Lengo la marekebisho haya ni kuchochea kasi ya ukuaji wa sekta ndogo ya usafishaji wa madini nchini na kuvutia uwekezaji zaidi, kukuza ajira na kuongeza mapato ya Serikali.

Sehemu ya Kumi na Tatu ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mifumo ya Malipo ya Taifa, Sura ya 437 kwa kurekebisha kifungu cha 46A ili kufuta tozo ya miamala kwenye kuhamisha fedha kielektroniki. Lengo la marekebisho haya ni kuondoa uwezekano wa kiwango cha fedha kutozwa mara mbili pamoja na kuchochea ufanyaji wa malipo kwa njia ya kielektroniki. Hivyo, kwa mujibu wa marekebisho yanayopendekezwa, tozo itabaki katika muamala wa kutoa fedha pekee.

Sehemu ya Kumi na Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ushuru wa Barabara na Mafuta, Sura ya 220 kwa kurekebisha kifungu cha 4A(c) pamoja na Jedwali la Pili ili kuongeza ushuru wa barabara na mafuta kwa kiasi cha shilingi 100/= kwa kila lita ya mafuta ya petroli na dizeli. Lengo la marekebisho haya ni kupata vyanzo vya uhakika kwa ajili ya utekelezaji wa miradi ya kimkakati ya maendeleo.

Sehemu ya Kumi na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usimamizi wa Kodi, Sura ya 438. Kifungu cha 35 kinarekebisha katika kifungu kidogo cha (9) kwa kupanua wigo wa tafsiri ya msamiati “primary data server” ili kujumuisha seva mtandao au aina yoyote ya kifaa maalumu kinachohifadhi kuhifadhi taarifa za

kielektroniki za mlipa kodi. Lengo la marekebisho ni kutambua aina nyingine za seva zinazotumika na mlipa kodi kuhifadha taarifa. Aidha, kifungu kidogo cha (10) kinapendekezwa kurekebisha kwa kuongeza muda unaohitajika kutekeleza matakwa ya Sheria. Lengo la marekebisho ni kupunguza gharama za usimikaji wa seva na kutoa muda wa kutosha kwa walipakodi kujitayarisha ili kutekeleza matakwa ya kifungu cha 35.

Kifungu cha 36(1) kinapendekezwa kurekebisha kwa kufuta maneno “kwa kutumia mashine za kielektroniki” ili kuruhusu utoaji wa risiti kwa vifaa au teknolojia nyingine iliyoidhinishwa tofauti na mashine za kielektroniki za kutolea risiti. Lengo la marekebisho ni kutambua vifaa vingine vinavyotumika kutoa risiti za kielektroniki. Kifungu cha 44A(1) kinapendekezwa kurekebisha ili kuweka muda wa uwasilishwaji kwa Kamishna Mkuu wa taarifa za zabuni zilizotolewa. Lengo la marekebisho haya ni kuongeza uwajibikaji wa mlipa kodi. Kifungu cha 45A kinapendekezwa kurekebisha kwa kuongeza kifungu kidogo cha (4) kwa lengo la kutoa tafsiri ya misamiati mbalimbali iliyotumika katika kifungu hicho. Lengo la marekebisho haya ni kutoa ufafanuzi na kurahisisha usimamizi. Kifungu cha 51 kinapendekezwa kurekebisha kwa kuongeza kifungu kidogo cha (13) kitakachoainisha muda wa upokeaji pingamizi za kodi kwa lengo la kuhakikisha usimamizi bora wa mapingamizi na utoaji wa mrejesho kwa mwasilishaji wa pingamizi.

Kifungu cha 71(3) kinapendekezwa kurekebisha ili kubainisha mazingira na muda wa kuwasilisha maombi ya urejeshaji wa kodi. Lengo la marekebisho haya ni kuleta usawa katika usimamizi wa kodi. Kifungu cha 86(1) na (4) kinapendekezwa kurekebisha kwa kubainisha adhabu inayowiana na kiasi cha kodi ambacho kingepotea kutokana na wauzaji kutotoa risiti na wanunuzi kutodai risiti. Lengo la marekebisho haya ni kuweka adhabu inayowiana na kosa lililotendeka. Jedwali la Kwanza linapendekezwa kurekebisha kwa kuongeza ritani zinazotokana na tozo ya kitanda kwa siku chini ya Kanuni za Tozo ya Maendeleo ya Utalii. Lengo la marekebisho haya ni kujumuisha ritani hizo miongoni mwa ritani zinazopaswa kuwasilishwa kwa Kamishna Mkuu.

Sehemu ya Kumi na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 148 ambapo kifungu cha 2 kinapendekezwa kurekebisha ili kuongeza tafsiri ya risiti za kodi za kielektroniki ili kuweka tafsiri sahihi iliyokusudiwa. Kifungu cha 6 kinarekebisha ili kusamehe kodi ya ongezeko la thamani kwenye malighafi za kutengenezea vifungashio vya madawa. Kifungu cha 6 pia kinarekebisha ili kusamehe kodi ya ongezeko la thamani kwenye hema za chuma zitakazoagizwa na wafugaji wa kuku. Lengo la hatua hizi

ni kuwapunguzia gharama wazalishaji na kukuza sekta husika. Kifungu cha 11 kinarekebishwa ili kuruhusu ahirisho la kutoza kodi ya ongezeko la thamani kwa bidhaa za mitaji zilizozalishwa nchini ili kuvutia uwekezaji, kuongeza uzalishaji wa ndani na kuongeza ajira.

Kifungu cha 51 kinarekebishwa ili kupanua wigo wa kodi kwa kujumuisha huduma nyingine za kielektroniki kwenye orodha ya huduma za kielektroniki zinazotozwa kodi. Kifungu cha 55A kinapendekezwa kurekebishwa ili kutoza kodi ya ongezeko la thamani kwa kiwango cha sifuri kwenye mbolea inayozalishwa nchini kwa kipindi cha mwaka mmoja kwa lengo la kuleta unafuu kwa wakulima na walaji. Kifungu cha 55B kinapendekezwa kuongezwa ili kutoza kodi ya ongezeko la thamani kwa kiwango cha asilimia 0 kwenye bidhaa za nguo zinazotengenezwa kwa kutumia pamba inayolimwa nchini, ili kukuza uzalishaji wa ndani na kuwapunguzia gharama watumiaji. Kifungu cha 69 kinarekebishwa ili kuhakikisha ufasaha wa matumizi sahihi ya vifungu vya sheria za kodi na kurahisisha usimamizi wa kodi. Aidha, kifungu cha 86 kinapendekezwa kurekebishwa ili kutambua risiti za elektroniki zinazotolewa na vifaa vingine.

Jedwali la Sheria ya Kodi ya Ongezeko la Thamani linarekebishwa ili kuoanisha H.S Code zilizomo kwenye kitabu cha viwango vya pamoja vya ushuru cha Jumuiya ya Afrika ya Mashariki cha mwaka 2017 na zile zilizomo kwenye kitabu cha mwaka 2022. Vilevile, jedwali linarekebishwa ili kusamehe kodi ya ongezeko la thamani kwenye nyumba za gharama nafuu, ili kutoa unafuu kwa wanunujaji wa nyumba hizo na kuboresha maisha ya Watanzania. Vilevile, Jedwali linarekebishwa ili kusamehe kodi ya ongezeko la thamani kwenye uuzaji na ukodishaji wa ndege, injini za ndege na vifaa vyake ili kuleta unafuu kwa waendesaji na kuchochea ukuaji wa sekta ya anga. Aidha, Jedwali linarekebishwa ili kusamehe kodi ya ongezeko la thamani kwenye uuzaji wa madini ya thamani, madini ya vito na madini mengine ya thamani kwenye masoko ya madini, vituo vya uuzaji wa madini na vituo vya kusafisha dhahabu (refineries) kwa lengo la kuchochea uuzaji wa madini katika masoko na vituo vilivyo rasmi na kuongeza mchango wa sekta ya madini katika Pato la Taifa.

Sehemu ya Kumi na Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kuendeleza Ufundi Stadi, Sura ya 82 ambapo kifungu cha 14 kinarekebishwa kwa kupunguza kiwango cha tozo ya ufundi stadi kutoka asilimia 4 hadi asilimia 3.5. Lengo la hatua hii ni kuwapunguzia waajiri gharama za uendesaji wa shughuli zao. Kifungu cha 15 kinapendekezwa kurekebishwa kwa kuweka mgao wa mapato yatokanayo na tozo ya ufundi stadi ambapo 1/3 itawasilishwa kwa Wizara

yenye dhamana ya ajira, 1/3 kwa Bodi ya Mikopo kwa Wanafunzi wa Elimu ya Juu na 1/3 kwa VETA. Lengo la marekebisho haya ni kuwezesha utekelezaji wa mipango ya mafunzo ya stadi za kazi yakiwemo mafunzo ya uanagenzi na tarakinishi. Kifungu cha 16 kinapendekezwa kurekebishwa ili kuondoa jukumu la kuwasilisha ritani kwa waajiri ambao hawana wajibu wa kulipa tozo ya ufundi stadi. Kifungu cha 19 kinapendekezwa kurekebishwa kwa kumwezesha Waziri mwenye dhamana ya fedha baada ya kushauriana na Waziri mwenye dhamana ya elimu kutoa msamaha wa tozo ya ufundi stadi baada ya kujiridhisha kuwa msamaha husika ni kwa maslahi ya umma.

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