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## SPECIAL BILL SUPPLEMENT

To The Special Gazette of the United Republic of Tanzania No. 3 Vol. 105 Dated 24<sup>th</sup> January, 2024 Printed by The Government Printer, Dodoma by Order of Government

#### THE SOCIAL SECURITY LAWS (AMENDMENTS) ACT, 2024

## ARRANGEMENT OF SECTIONS

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#### NOTICE

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

Dodoma, 24<sup>th</sup> January, 2024 MOSES M. KUSILUKA, *Secretary to the Cabinet* 

#### A Bill

for

#### An Act to amend certain social security laws.

**ENACTED** by the Parliament of the United Republic of Tanzania.

### PART I PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Social Security Laws (Amendments) Act, 2024.

Amendment of social security laws

2. The social security laws specified in various Parts of this Act are amended in the manner specified in their respective Parts.

#### PART II

# AMENDMENT OF THE NATIONAL SOCIAL SECURITY FUND ACT, (CAP. 50)

Construction Cap. 50

**3**. This Part shall be read as one with the National Social Security Fund Act hereinafter referred to as the "principal Act".

General amendment	4. The principal Act is amended generally by deleting the words "insured person" wherever they appear and substituting for them the word "member".
Amendment of section 2	<list-item><list-item><list-item><list-item><list-item><list-item><list-item><list-item><list-item></list-item></list-item></list-item></list-item></list-item></list-item></list-item></list-item></list-item>

Cap. 135	<ul> <li>"private sector" means a private body whether corporate or unincorporated and includs a company in which the Government owns shares of less than thirty percent;</li> <li>"scheme" means the National Social Security Scheme established under this Act;</li> <li>"supplementary scheme" has the meaning ascribed to it under the Social Security Act;".</li> </ul>
Amendment of section 5A	6. The Principal Act is amended in section 5A (c) by deleting the words "as set out in the First Schedule" and substituting for them the words "as prescribed in section 12".
Amendment of section 10	<ul> <li>7. The principal Act is amended in section 10, by- <ul> <li>(a) designating the contents of section 10 as subsection (1); and</li> <li>(b) adding immediately after subsection (1) as designated the following: <ul> <li>"(2) An employer registered by the Fund shall-</li> <li>(a) keep a proper and up-to-date register or records of wages and any other particulars of employees in such a manner and period as may be prescribed by the Fund; and</li> <li>(b) produce the register, records of wages and any other particulars of employees referred to under paragraph (a) upon a request by the Fund.".</li> </ul> </li> </ul></li></ul>
Amendment of section 11	<b>8</b> . The principal Act is amended in section 11 by adding the words "and shall be issued with a certificate of registration which shall be displayed at a conspicuous place in the employer's place of business" immediately after the word "manner" appearing at the end of subsection (1).
Addition of section 11A	9. The principal Act is amended by adding immediately after section 11 the following: "Registration of <b>11A</b> (1) A self self-employed person who wishes person

to become a member of the Fund shall apply for registration to the Direcor-General in a prescribed manner.

(2) Where the Director General has approved the application, the self employed person shall make consecutive monthly remittance to the Fund in a manner and at the rates prescribed in the regulations.

(3) Where a self employed person fails to remit statutory contributions for six consecutive months without showing a good cause, the Director General shall revoke the membership and such member shall be transferred to the supplementary scheme.".

- 10. The principal Act is amended in section 12, by-
- (a) deleting subsection (1) and substituting for them the following:

"(1) A contributing employer shall, for every contribution period following the date of appointment of a member, remit to the Fund a contribution at the rate equivalent to twenty percent of the employee's wages in the following manner:

- (a) the employer's contribution at ten percent of the employee's wages; and
- (b) the employee's contribution at ten percent of the employee's wages.";
- (b) deleting subsection (3);
- (c) deleting subsection (5) and substituting for it the following:

"(5) A self employed member shall, after actuarial valuation results,

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Amendment of section 12

Addition of

section 12A

remit to the Fund contributions at the percentage stipulated in the regulations.";

- (d) deleting the word "paid" appearing in subsection(7) and substituting for it the word "remitted"; and
- (e) renumbering subsections (4), (5), (6) and (7) as subsections (3), (4), (5) and (6), respectively.

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

"Member employed by	<b>12A.</b> Where a member is concurrently employed by
more than one employer	more than one employer, each employer may, upon consultation with the employee, remit contribution in respect of the member in accordance with this Act as if he were the sole employer pursuant to regulations made by the Minister.".

Amendment of section 14

- 12. The principal Act is amended in section 14-
- (a) in subsection (1), by deleting the word "pay" and substituting for it the word "remit";
- (b) by deleting subsection (3) and substituting for it the following:

"(3) Where any contribution is not remitted within the period specified under subsection (1) a sum equal to 2.5 *per centum* of the amount unremitted shall be added as additional contribution for each month or part of a month after the date when payment should have been made; and

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

"(4) Where contribution and additional contribution remains unremitted to the Fund for a period of thirty days or more after the due date, the employer shall remit the additional

contribution of 2.5 *per centum* of the aggregate amount remaining unremited for each month or part of the month after such date and the amount of the additional contribution shall be recovered as a debt owing to the Fund by the employer pursuant to section 74A:

Provided that, the Board may, if it thinks fit, waive in whole or in part any additional contribution imposed by this section.".

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

15. Where the Director General is satisfied that an employee's contribution has been deducted from his wage, but the employer has failed to remit the contribution together with the remitted employer's contributions to the Fund, he shall treat the unremitted contributions as whollv remitted, for the purpose of any claim to the payment of benefits without prejudice to any action to recover the amount due from the employer.".

Repeal and replacement of section 16 14. The principal Act is amended by repealing section 16 and replacing for it the following:

"Refund of contributions remitted in error

"Treating

unremitted

remitted

contributions as

16. Where the Director General is satisfied that any amount has been remitted to the Fund as contributions as a result of an error, the amount remitted in error shall be refunded, or used, with the

Repeal and replacement of section 15

consent of the person who remitted it, to offset, any current liability.".

Repeal of section 18	18.	<b>15</b> . The principal Act is	amended by repealing section
Amendment of section 20		<ul> <li>(a) deleting subsection</li> <li>(b) renumbering subsections</li> <li>(c) deleting the words appearing in subsections</li> </ul>	
Repeal and replacement of	23 and	<b>17.</b> The principal Act is amended by repealing section d replacing for it the following:	
section 23		"Conditions for retirement pension	<ul> <li>23. Subject to the provisions of this Act, retirement pension shall be payable to a member- <ul> <li>(a) who retires from employment on attaining pensionable age;</li> <li>(b) who opted for early retirement having attained the age of fifty-five or above but before attaining pensionable age; or</li> <li>(c) who opted for late retirement, in respect of whom not less than one hundred and eighty monthly contributions have been remitted.".</li> </ul> </li> </ul>
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Amendment of section 28

**18.** The principal Act is amended in section 28 by deleting subsection (1) and substituting for it the following:

"(1) An invalidity pension shall be payable to a member who-

- (a) is suffering from a permanent invalidity which is not a result of an employment related illness or accidents;
- (b) is below the age of voluntary retirement; and
- (c) has made one hundred and eighty months contributions or has been in service for at least thirty-six months, of which twelve months have been contributed in the year preceding the invalidity.".

19.	The	principal	Act	is	amended	by	adding
immediately	v after	section 28	the f	ollo	wing:		

 "Referral to panel of medical experts
 28A.-(1) A claim of permanent invalidity may be referred to a medical panel to be appointed by the Director General to determine whether the claimant is suffering from such invalidity.
 (2) The Minister may make regulations prescribing the composition manner and

the composition, manner and procedure governing the medical panel appointed under this section.".

Amendment of section 33

**20.** The principal Act is amended in section 33(1) by deleting the words "thirty-three" appearing at the end of the proviso and substituting for them the words "thirty-six".

Addition of section 28A

2024

Amendment of section 43	<b>21.</b> The principal Act is amended in section 43 by deleting the words "hospitals and dispensaries" and substituting for them the words "health facilities".
Amendment of section 52	<b>22.</b> The principal Act is amended in section 52 by inserting the words "unless it relates to home mortgage referred to under section $20(3)$ " between the words "shall" and "be void".
Amendment of section 53	<ul> <li>23. The principal Act is amended in section 53-</li> <li>(a) in subsection (3) by deleting the word "second"; and</li> <li>(b) in subsection (4) by deleting the word "third".</li> </ul>
Amendment of section 61	<ul> <li>24. The principal Act is amended in section 61, by-(a) deleting subsection (3); and</li> <li>(b) renumbering subsections (4), (5) and (6) as subsections (3), (4) and (5) respectively.</li> </ul>
Amendment of section 71	<b>25</b> . The principal Act is amended in section 71 by deleting the words "and the reserve account".
Amendment of section 72	<ul> <li>26. The principal Act is amended in section 72- <ul> <li>(a) in subsection (1), by-</li> <li>(i) adding immediately after paragraph (h) the following:</li> <li>"(i) fails, neglects or refuses to register as a contributing employer under this Act;</li> <li>(j) willfully obstructs an inspector in the exercise of his powers under this Act;"; and</li> <li>(ii) renaming paragraphs (i) and (j) as paragraphs (k) and (l), respectively;</li> <li>(b) in subsection (2), by deleting the word "penalty" and substituting for it the words "additional contributions"; and</li> <li>(c) by deleting subsection (3) and substituting for it the following:</li> </ul> </li> </ul>

"(3) Criminal proceedings against a person who has committed an offence under this Act may be instituted by the Director of Public Prosecutions or an officer of the Fund appointed by the Director of Public Prosecution in accordance with the relevant laws.".

Amendment of 27. The principal Act is amended in section 74, by-(a) designating the contents of of subsection (1) as section 74:

- (b) deleting the words "Board appointed by the Board" appearing in section 74 as designated; and
- (c) deleting subsection (2).

**28**. The principal Act is amended in section 74A by deleting subsection (3) and substituting for it the following:

> "(3) Where a defendant applies for leave to defend, the trial court shall, before granting leave, require the defendant to deposit a sum equal to the contributions and additional contributions being claimed in the suit as security for due performance of the decree that may be entered against the defendant.".

Amendment of **29**. The principal Act is amended in section 75 by deleting the opening phrase and substituting for it the following:

> "Subject to the provisions of this Act, upon or before finalisation of civil or criminal proceedings against the contributing employer and-".

Amendment of **30**. The principal Act is amended in section 76 by section 76 deleting the words "section 20(4) of this Act in which case the mortgagee shall have right to attach any portion of contribution which is the subject of collateral" and substituting for them the words "section 20(3)".

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Amendment of section 74A

section 75

section 74

Amendment of section 79	<b>31</b> . The principal Act is amended in section 79 by deleting the words "officer of the Board nominated by the Board in that behalf by writing under the seal of the Board" and substituting for them the words "officer of the Fund authorised by the Director General".
Amendment of section 87	<ul> <li>32. The principal act is amended in section 87, by- (a) deleting subsection (3) and substituting for it the following:         <ul> <li>"(3) Subject to the provisions of subsection (2), an inspector may-</li></ul></li></ul>
Addition of section 87A	<ul> <li>33. The principal Act is amended by adding immediately after section 87 the following:</li> <li>"Notice to furnish information</li> <li>87A. The Director General may, by notice in writing, require any person-</li> </ul>
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	<ul> <li>(d) require any person who has control over any document, book, or any other information to furnish it an explain any entry therein.";</li> <li>(b) adding immediately after subsection (3), the following:         <ul> <li>"(4) The Fund may co-opt a police officer, labour officer or any other public officer to accompany and assist the inspector in the exercise of the powers referred to in this section."; and</li> <li>(c) renumbering subsection (4) as subsection (5).</li> </ul> </li> <li>33. The principal Act is amended by adding immediately after section 87 the following:     <ul> <li>"Notice to furnish information</li> <li>"Notice to furnish information</li> </ul> </li> </ul>

- (a) to produce any information prescribed in the notice; or
- (b) to produce any document in his control.".

Amendment of 34. The principal Act is amended in section 90 by adding the words "benefits and" immediately before the word "members" appearing in subsection (2).

Amendment of Schedules

section 90

- 35. The principal Act is amended in the Schedules-
- (a) by deleting the First Schedule;
- (b) by renaming the Second Schedule as the Schedule; and
- (c) in the Schedule as renamed by deleting the words "one year" appearing in paragraph 4 and substituting for them the words "three years".

### PART III

## AMENDMENT OF THE PUBLIC SERVICE SOCIAL SECURITY FUND ACT, (CAP. 371)

Construction Cap. 371

36. This Part shall be read as one with the Public Service Social Security Fund Act hereinafter referred to as the "principal Act".

Amendment of section 3

37. The principal Act is amended in section 3, by-

- (a) deleting the definition of the term "reserve account";
- (b) deleting the words "declared under section 49" appearing in the definition of the terms "employee's contribution" and "employers contribution" and substituting for them the words "referred to under section 18(2)"; and
- (c) deleting the definition of the term "actuary" and substituting for it the following:

	unders to ap proble events	means a person trained to stand risks and probabilities and ply such skills to financial ms involving uncertain future and who is accredited by a sional body;".
Amendment of Part II	<b>38</b> . The principal Ac Part II by deleting the word '	et is amended in the heading to 'PENSION".
Amendment of section 5		t is amended in section 5(2) by an" appearing in paragraph (b) words "at least".
Amendment of Part V	heading to Part V and substit	Act is amended by deleting the tuting for it the following: ND CONTRIBUTIONS"
Repeal and replacement of section 17	<b>41</b> . The principal Act 17 and replacing for it the for "Registration	is amended by repealing section llowing: <b>17.</b> -(1) All employers shall be registered with the Scheme. (2) Every registered employer shall register his employees with the Scheme. (3) The employer shall keep and maintain records of his employees.".
Amendment of section 18	<ul> <li>(a) deleting the full subsection (3) and</li> <li>(b) adding immedia following proviso "Provi contribution i responsible for</li> </ul>	t is amended in section 18, by- stop appearing at the end of d substituting for it a full colon; tely after subsection (3) the ded that, an institution whose is not payable by the Ministry or finance, the accounting officer he institution shall deduct and

	<ul><li>remit to the Fund the amount of statutory contributions deducted."; and</li><li>(c) deleting the word "paid" appearing in subsection (5) and substituting for it the word "remitted".</li></ul>
Amendment of section 19	<ul> <li>43. The principal Act is amended in section 19, by-</li> <li>(a) deleting the full stop appearing at the end of subsection (2) and substituting for it a full colon; and</li> <li>(b) adding immediately after subsection (2) the following proviso:</li></ul>
Repeal and replacement of section 23	<ul> <li>44. The principal Act is amended by repealing section 23 and replacing for it the following:</li> <li>"Contribution history</li> <li>23. The Board shall establish and maintain for each member a contribution history to the Fund in respect of such member and the Director General may, upon request, allow such member to access his contribution history.".</li> </ul>
Repeal of section 24	<b>45</b> . The principal Act is amended by repealing section 24.
Amendment of section 45	<ul> <li>46. The principal Act is amended in section 45-</li> <li>(a) in subsection (1), by deleting the words "upon consultation in writing with the member" and substituting for it the words "with the consent of the member in writing"; and</li> <li>(b) in subsection (2) by deleting the word "person" and substituting for it the word "member".</li> </ul>
Amendment of section 47	<ul><li>47. The principal Act is amended in section 47-</li><li>(a) in subsection (2), by deleting the words "Subject to subsection (1), a pension, or other benefits</li></ul>

granted" and substituting for them the words "Notwithstanding subsection (1), a benefit or right in respect of benefit payable"; and

(b) in subsection (3), by deleting the words "A pension, gratuity or any allowance granted" and substituting for them the words "A benefit or right in respect of a benefit payable".

**48**. The principal Act is amended by repealing section

Amendment of section 51

48.

Repeal of

section 48

**49**. The principal Act is amended in section 51-

- (a) by deleting the word "adopt" appearing in subsection (2) and substituting for it the word "pass";
- (b) by deleting the word "adopted" appearing in subsection (4) and substituting for it the word "passed";
- (c) by deleting the words "Board's adoption, be forwarded to the Minister" appearing in subsection (5) and substituting for them the words "after being passed by the Board, be submitted to the Minister for approval";
- (d) by deleting the word "Board" appearing in subsection (6) and substituting for it the word "Minister"; and
- (e) in subsection (7), by deleting the word "Board" appearing in paragraph (a)(ii) and substituting for it the word "Minister".

Repeal and replacement of section 52 **50**. The principal Act is amended by repealing section 52 and replacing for it the following:

"Supplementary **52.**-(1) Where in any budget year the Board financial intends to make any disbursement not provided for, or of an amount in excess of that provided for in the annual budget for that year, the Board shall at a meeting specifically

convened, pass a supplementary budget detailing the disbursement.

(2) The supplementary budget shall be in such form and include such details as the Board may direct.

(3) The Board shall, upon the passing of the supplementary budget, submit it to the Minister.

(4) The Minister may, upon receipt of the supplementary budget, approve or disapprove it or approve it subject to such amendment as he may deem fit.".

**51**. The principal Act is amended by repealing section

**52**. The principal Act is amended by repealing section 58 and replacing for it the following:

"Restoration of funding position of Fund

58. Where an actuarial valuation of the Fund reveals that the Fund is not in a sound funding position, the Board shall, after having considered recommendations by the actuary who performed the valuation, and upon approval by the Minister, implement the recommendation or arrangement aimed at restoring the Fund to a sound funding position.".

**53**. The principal Act is amended by repealing section 59 and replacing for it the following:

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Repeal of section 55

55.

Repeal and replacement of section 58 "Bank account of

Fund

Repeal and replacement of section 59 **59.** Subject to the requirements of any other written law, the Fund shall, and upon approval of the Board, open and maintain a bank account into which all payments and deposits shall be made.".

Amendment of section 72

Cap. 5

**54**. The principal Act is amended in section 72, by deleting subsection (3) and substituting for it the following:

"(3) Where any judgment or order is issued against the Board, the relevant provisions of the Government Proceedings Act shall apply in respect of execution of the judgment against the Board."

## PART IV AMENDMENT OF THE WORKERS COMPENSATION ACT, (CAP. 263)

Construction Cap. 263 55. This Part shall be read as one with the Workers Compensation Act, hereinafter referred to as the "principal Act".

Amendment of section 14	<ul> <li>56. The principal Act is amended in section 14, by-</li> <li>(a) adding immediately after paragraph (b) the following:</li> <li>"(c) vary, waive or suspend any conditions relating to payment of benefits when there is sufficient reason for so doing;"; and</li> <li>(b) renaming paragraph (c) as paragraph (d).</li> </ul>
Amendment of section 39	<ul> <li>57. The principal Act is amended in section 39-</li> <li>(a) in subsection (1), by inserting the words "occurrence of diseases" immediately after the word "accident";</li> <li>(b) by deleting subsection (2) and substituting for it the following:</li> </ul>

"(2) Where a claim for compensation is not lodged within the period stipulated under subsection (1), the claim shall not be considered under this Act, except where-

- (a) the accident or disease concerned has been reported under section 34 or 35; or
- (b) the employee had given notice to the Director General under section 33 or 35."; and
- (c) in subsection (4), by deleting the words "news of the death has been received by any dependant claiming compensation" and substituting for them the words "the date of the death of an employee".

58. The principal Act is amended in section 42 by deleting subsection (3) and substituting for it the following:

> "(3) Notwithstanding the provisions of subsection (2), a person appointed as an executor or administrator of the estate of the deceased employee, representative of a trade union or any other person on behalf of an employee may represent an employee in a claim for compensation before the Director General.".

Amendment of **59**. The principal Act is amended in section 48 by deleting the phrase "cease or be adjusted when the employee resumes work or qualifies for payment of an old age or invalidity pension upon reaching retirement age" appearing in subsection (6) and substituting for them the words "expire at the end of the month in which the employee dies".

> 60. The principal Act is amended in section 58, by-(a) deleting subsection (2); and (b) renumbering subsections (3) to (7) as subsections (2) to (6), respectively.

61. The principal Act is amended by repealing section 73 and replacing for it the following:

Amendment of section 42

Amendment of section 58

section 48

Repeal and replacement of section 73

"Calling for records

73.-(1) The Director General may require any employer to submit to the Fund correct and certified returns of earnings showing-(a) the maximum

amount of earnings referred to under section 74(7) paid by the employer to its employees during the specified period; and

(b) such further information as may be prescribed or as the Director-General may require.

(2) Where in the returns referred to in subsection (1), the amount shown as earnings, excluding earnings exceeding the maximum referred to in section 74(7), is less than the amount actually paid, the Director-General may order the employer to pay the difference between the amount shown in the returns of earning and the actual the amount paid by employer.

(3) Where an employer fails to furnish a

return or if the estimate of the earnings which an employer expects to pay during a particular period is, in the opinion of the Director-General, too low, the Director-General may estimate the earnings concerned.

(4) Where it appearsthat the actual earnings areless than the amountassessed under subsection(3), the Director-Generalmay make the necessaryadjustment.

(5) An employer who fails to comply with the provisions of this section commits an offence and on conviction, shall be liable to a fine of not less than five hundred thousand shillings but not exceeding five million shillings or to imprisonment for a term of not less than six months but not exceeding three years or to both.".

Amendment of section 75

- 62. The principal Act is amended in section 75-
- (a) in subsection (2), by deleting the word "interest" wherever it appears and substituting for it the words "additional assessment"; and
- (b) by adding immediately after subsection (5), the following:

"(6) Any money paid to the Fund in error or in excess of the amount in which an employer is liable in respect of an assessment payable for a specific period may be refunded

Repeal and

section 82

replacement of

to the employer in such manner as the Director General may determine.".

63. The principal Act is amended by repealing section 82 and replacing for it the following:

"Bank account

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82. Subject to the requirements of any other written law, the Fund shall, and upon approval of the Board, open and maintain a bank account into which all payments and deposits shall be made.".

Amendment of

64. The principal Act is amended in section 85(1) by deleting paragraph (c) and substituting for it the following:

- "(c) submit within six months of the end of the financial year to the Board an annual report on the activities of the Fund during that financial year;
- (d) submit to the Board the audited financial statements for that financial year and the report of the auditors on those statements within one month after completion of the audit by the Controller and Auditor General.".

section 85

## **OBJECTS AND REASONS**

This Bill proposes to amend various social security laws with a view to make better provisions for the administration and management of social security schemes.

The Bill is divided into Four Parts, whereby Part I provides for preliminary provisions which include the title of the Bill and the manner in which various laws proposed to be amended, are amended in the Bill.

Part II of the Bill proposes to amend the National Social Security Fund Act, Cap. 50, whereby general amendment is proposed by deleting the term "insured person" wherever it appears in the Act and substituting for it the word "member". The aim of the proposed amendment is to use a terminology that appropriately reflects the social security industry

section 2 is proposed to be amended by modifying the definition of some terms in order to provide appropriate interpretation of the said terms. Further, the section is amended in order to introduce new definitions of the terms used in the Act. The purpose of these amendments is to facilitate comprehensibility of the provisions of the Act.

Section 5A is proposed to be amended by deleting reference to First Schedule as its provisions are incorporated in section 12 of the Act. The purpose is to align the provisions of the Act in respect to statutory contributions.

Section 10 is proposed to be amended in order to provide obligation on the employer to maintain register up-to-date, records and other particulars of employees. The purpose of amendment is to ensure accuracy of member's information and increase benefit payment efficiency. Section 11 is proposed to be amended in order to introduce a requirement to the employer to display the certificate of registration in a conspicuous place at the employer's place of business. The purpose of this amendment is to enhance compliance with the provisions of the Act. Further, section 11A is proposed to be added in order to add provisions to allow self employed persons to register and

contribute in mandatory scheme. The purpose of this amendment is to extend social security services to self employed persons.

Section 12 is proposed to be amended in order to provide the percentage of contributions that consist the employer and employee's share to be remitted to the Fund by the employer. Section 12 is further amended by deleting subsection (3) in order to allow the employer to contribute at greater rate or the whole contribution. Section 12(5) is proposed to be amended to provide for the manner of contribution by the self employed members. Section 12A is proposed to be added to allow contributions in respect of one employee to be remitted to the Fund by more than one employer upon consent of such employee. The purpose of this amendment is to safeguard the social benefits of a member who concurrently works for more than one employer so that he can benefit from both employers. Section 14 is proposed to be amended in order to substitute the word "remitted" for the word "paid". Further the section is proposed to be amended in subsection (3) to reduce penalties for delaying contribution from 5 *per centum* to 2.5 *per centum*. The purpose of this amendment is to provide for a reasonable amount of fine.

Section 15 is proposed to be amended by imposing on a Director-General an obligation to treat as a whole remitted, contributions which were deducted by the employer and not remitted to the Fund. The purpose of the amendment is to safeguard interest of beneficiaries. Section 16 is proposed to be repealed and replaced in order to make better provisions relating to contributions made in error. The purpose of this amendment is to provide for proper administration of remitted contributions made in error. Section 18 is proposed to be repealed as its content are incorporated in section 74A. Section 20(3) is proposed to be deleted as it is against pension principles.

Section 23 is proposed to be repealed and replaced to allow the contributions made by a member after retirement age up to seventy years to be considered in computation of the pension benefit. The purpose of this amendment is to increase the scope of benefits payments to a member who has attained pensionable age but does not meet the qualification for pension and has contributed from 61 to 70 years. Section 28 is proposed to be amended to provide invalidity benefits to members who are permanently incapable because of non-work-related disease or injuries. Section 28A is also proposed to be added in order to empower the Director-General to appoint a panel of medical experts for the purpose of determining whether a member

has suffered a permanent invalidity. The purpose of these amendments is to ensure that the benefits are paid to the deserving beneficiary.

Section 33 is proposed to be amended by deleting the word "thirty-three" and substituting for them the word "thity-six". The purpose of this amendment is to increase the amounts payable to the dependants in the event of death of a member. Section 43 is proposed to be amended in order to widen the scope of different health facilities that the Board may enter into agreement with in providing health benefits to its members.

Sections 52 and 76 are proposed to be amended to allow the member who has not attained the age of retirement to use part of his benefit as collateral for home mortgage. The purpose of this amendment is to provide clarity as the sections prevent alienation of benefits while home mortgage is exception to the rule as prescribed in section 20.

Sections 61 and 71 are proposed to be amended in order remove the requirement of the Board to maintain a reserve account. The purpose of this amendment is to remove provisions which do not apply in the social security industry as reserve accounts are functional in provident funds and not in pension schemes. Section 72 is proposed to be amended by adding new offences to an employer who refuses to register and any person who obstructs an inspector in the course of exercise of his duties. Additionally, subsection (3) is proposed to be amended so as to empower the Director of Public Prosecutions or an officer of the Fund appointed by the Director of Public Prosecutions to institute any criminal proceedings under the Act. The purpose of this amendment is to ensure better enforcement and administration of the Act.

Section 74 is proposed to be amended by removing from the Board the obligation to appoint an officer to institute an action for recovery of contributions. The purpose of this amendment is to ensure the day-to-day activities of the Fund are implemented by officers of the Fund under the supervision of the Director General. Section 74A is proposed to be amended by introducing provisions relating to deposit of security for costs where a defendant seeks leave to defend a summary suit for recovery of contributions. The purpose of the amendment is to ensure availability of the contributions for recovery in a successful suit against the employer.

Section 75 is proposed to be amended so as to clarify the provisions relating to distribution of proceeds of sale of the employer's property or the realization thereof. Section 79 is proposed to be amended by removing from the Board obligations relating to day to day activities of the Fund. The purpose of this amendment is to increase efficiency in theimplementation of the day to day activities of the Fund.

Sections 87 is proposed to be amended in order to provide for the powers of an inspector for the efficient discharge and implementation of the Act. Additionally, section 87A is proposed to be added in order to confer upon the Director General the power to require any information or documents in the control of a person or entity. The purpose is to ensure the Fund has access to any necessary document or information as may be required. Section 90 is proposed to be amended in order to include benefits payable under this Act on the list of non-taxable items as listed in the section. The purpose of this amendment is to avoid double taxation in respect of benefits payable under the Act.

The First Schedule is proposed to be deleted as its contents are incorporated in section 12.

Part III of the Bill proposes to amend the Public Service Social Security Fund Act, Cap. 371 whereas section 3 is proposed to be amended by improving the definition of terms. The purpose of the amendments is to provide clarification for the terms used in the Act.

The heading to Part II of the Act is proposed to be amended by deleting the word "pension". The purpose of the amendment is to ensure that the heading reflects the contents of that Part. Further, section 5(2) is proposed to be amended in order to require employees of corporations in which the Government holds at least thirty percent of shares to register with the Fund. The purpose of this amendment is to streamline and intergrate the operations of the Fund and ensure compliance with the provisions of the Act.

Section 17 of the Act is proposed to be amended in order to improve the provisions relating to registration of members under the scheme. Further, the amendment intends to remove from the employer obligation of submitting returns to the Fund for the purpose of giving the employer obligations to keep records. Section 18 of the Act is proposed to be amended in order to provide for an officer responsible to remit contributions to the

Fund in respect of employees of the institution whose salaries are not payable by the Ministry responsible for finance. The purpose of this amendment is to increase clarity in order to enhance compliance with the provisions of the Act.

Section 19 is proposed to be amended by empowering the Board to waive additional contributions stipulated under the Act. The purpose of this amendment is to grant relief to an entity which has indicated an intention to comply with the Act but its cash-strapped to pay fines imposed under the Act. Section 23 is proposed to be amended in order to improve provisions relating to employee's contribution history upon request. The purpose of this amendment is to enable a member to access his contribution history.

Section 24 is proposed to be repealed. The purpose of this amendment is do away with the concept embodied in the section as the concept of withdraw is not in line with the principles of social security. Section 45 of the Act is proposed to be amended in order to provide that, in case an inmate who enjoys benefits under the Act, the inmate may consent in writing for such benefit or part of it to be paid to a named beneficiary. The purpose of this amendment is to enhance involvement of inmate in the release of contributions to the beneficiary.

Section 47 of the Act is proposed to be amended by enhancing provisions relating to non-assignment and non-transferability of member's benefits. The purpose of this amendment is to provide clarity, safeguarding members welfare and protect their benefits against liabilities. Section 48 is proposed to be repealed as the concept of unclaimed benefits does not apply in social security insurance principles.

Sections 51 of the Act is proposed to be amended by aligning it with provisions relating to passage and tabling of budget estimates. The purpose of this amendment is to enhance clarity and uniformity with uniform provisions relating to logical budget matters. Section 55 is proposed to be repealed as reserve accounts do not apply in social security insurance framework.

Section 58 of the Act is proposed to be amended to enhance provisions relating to implementation of actuarial valuation recommendations. Section 59 of the Act is proposed to be amended for purposes of empowering the

Fund, upon approval of the Board to open and maintain more than one bank account.

Part IV of the Bill proposes to amend the Workers Compensation Act, Cap. 263 whereas section 14 is proposed to be amended so as to empower the Board to vary or waive any condition relating to the payment of benefits under the Act where there is a sufficient reason for such dispensation. The purpose of this amendment is to enable the Board to allow payment of benefits where the beneficiary fails to comply on technical grounds.

Section 39 is proposed to be amended to enable application of the time limitation to run from the date of occurrence of a respective disease. Further to that, the respective Section is proposed to be amended to allow the Director General to consider a claim for compensation where a notification was submitted by an employee within time despite that the employer submitted the claim out of time.

Section 42(3) is proposed to be amended in order to allow trade unions or any other person on behalf of an employee to represent an employee in the claim for compensation before the Fund. The purpose of this amendment is to avoid conflict of interests as the Labour officers and officers from Occupational Safety and Health Authority are taking part in the implementation of the Act.

Section 48 is proposed to be amended in subsection (6) in order to enable an employee who suffered from permanent disability to continue receiving pension even after he resumes work or receives old age pension. The purpose of the proposed amendment is to afford equal treatment between beneficiaries who receive lumpsum and those who receive pension.

Section 58 is proposed to be amended by deleting subsection (2) in order to exclude benefit in kind as part of employees' earnings in the computation of compensation for equal treatment between beneficiaries.

Section 73 is proposed to be repealed and replaced in order to remove the mandatory requirement for employers to submit to the Fund return of annual earnings on 31<sup>st</sup> March each year as the information is submitted by employers while submitting contributions for each respective month. Such reports shall be submitted whenever the Director-General directs. The aim of the proposed amendment is to enable the Director-General to call for

such information at any time.

Section 75(2) is proposed to be amended by deleting the word "interest" and substituting for it the words "additional assessment". The purpose of this amendment is to use correct words that reflect the operation of the Act. Further, section 75 is proposed to be amended so as to enable the Fund to return to employers' contributions paid to the Fund in excess or by mistake.

Section 82 is proposed to be repealed and replaced in order to do away with a mandatory requirement to have a reserve account.

Section 85 is proposed to be amended to allow the Fund to submit within 6 months to the Board an annual report on the activities of the Fund during financial year and to submit an audited financial statement to the Board one month after completion of audit by the Controller and Auditor-General.

## MADHUMUNI NA SABABU

Muswada huu unapendekeza kufanya marekebisho katika Sheria za Hifadhi ya Jamii kwa lengo la kuweka masharti bora ya usimamizi wa mifuko.

Muswada huu umegawanyika katika Sehemu Nne, ambapo Sehemu ya Kwanza inahusu masharti ya utangulizi yanayojumuisha Jina la Muswada na namna ambavyo Sheria mbalimbali zinapendekezwa kurekebishwa kupitia Muswada huu.

Sehemu ya Pili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mfuko wa Taifa wa Hifadhi ya Jamii, Sura ya 50 ambapo Muswada unapendekeza kufanya marekebisho ya jumla kwa kufuta msamiati "*insured person*" mahali popote katika Sheria unapoonekana na badala yake kutumia msamiati "*member*". Lengo la marekebisho haya ni kutumia msamiati ambao unaakisi tasnia ya Hifadhi za Jamii

Kifungu cha 2 kinapendekezwa kurekebishwa kwa kuboresha baadhi ya tafsiri ya maneno ili kuweka tafsiri sahihi ya misamiati hiyo. Vile vile, kifungu kimerekebishwa kwa kuongeza misamiati mipya iliyoyumika katika Sheria. Lengo la marekebisho haya ni kuyafanya masharti yaliyoainishwa katika Sheria yaeleweke kwa urahisi zaidi.

Kifungu cha 5A kinapendekezwa kurekebishwa kwa kufuta rejea ya Jedwali la Kwanza kwa kuwa masharti yake yamejumuishwa kwenye kifungu cha 12 cha Sheria. Lengo la marekebisho haya ni kuoanisha masharti ya Sheria kuhusu michango ya kisheria.

Kifungu cha 10 kinapendekezwa kurekebishwa kwa kuweka masharti ya kumtaka mwajiri kutunza rejesta, kumbukumbu na taarifa nyingine za mwajiriwa. Marekebisho haya yanalenga kuhakikisha usahihi wa kumbukumbu za mwanachama na kuongeza ufanisi katika ulipaji wa mafao. Kifungu cha 11 kinapendekezwa kurekebishwa ili kuweka takwa kwa mwajiri kuweka cheti cha usajili mahali pa kazi katika sehemu inayoonekana kwa urahisi. Marekebisho haya yanalenga kuimarisha uzingatiaji wa masharti ya Sheria. Vilevile, kifungu kipya cha 11A

kinapendekezwa kuongezwa ili kuwezesha watu waliojiajiri wenyewe katika sekta binafsi kujiunga na kufaidika na mafao ya Hifadhi ya Jamii katika mpango wa uchangiaji kwa mujibu wa Sheria. Lengo la marekebisho haya ni kuongeza wigo wa Hifadhi ya Jamii kwa watu waliojiajiri.

Kifungu cha 12(1) kinapendekezwa kurekebishwa ili kuainisha asilimia za kiwango cha uchangiaji kinachopaswa kuwasilishwa na mwajiri kwenye Mfuko. Kifungu cha 12(3) kinapendekezwa kufutwa ili kuruhusu mwajiri kuchangia kwa kiasi kikubwa au kiasi chote. Kifungu cha 12(5) kinapendekezwa kurekebishwa kuainisha namna ya uchangiaji kwa wanachama waliojiajiri.

Kifungu cha 12A kinapendekezwa kuongezwa ili kuruhusu mfanyakazi aliyeajiriwa na mwajiri zaidi ya mmoja kuchangiwa na waajiri wote kwa ridhaa yake. Lengo la marekebisho haya ni kumpa mwanachama uhuru wa kuchangiwa na zaidi ya mwajiri mmoja. Aidha, Kifungu cha 14 kinapendekezwa kurekebishwa ili kutumia neno "*remitted*" badala ya neno "*paid*". Kifungu cha 14(3) kinapendekezwa kurekebishwa ili kutumia mbili na nusu (2.5) inayotozwa na Mfuko kwa mwajiri kwa kuchelewa kuwasilisha michango ya mfanyakazi. Lengo la marekebisho haya ni kuainisha kiasi stahiki cha faini.

Kifungu cha 15 kinapendekezwa kurekebishwa kwa kuweka wajibu kwa Mkurugenzi Mkuu wa kuhesabu kuwa kiwango chote kimewekwa kwenye Mfuko wa Hifadhi ya Jamii hata kama kiwango hicho kilikatwa na mwajiri na hakikuwasilishwa katika Mfuko wa Hifadhi ya Jamii. Lengo la marekebisho haya ni kulinda maslahi ya wanufaika wa mafao ya Mfuko wa Hifadhi ya Jamii. Kifungu cha 16 kinapendekezwa kufutwa na kuandikwa upya ili kubainisha kwa ufasaha masharti yanayohusiana na malipo yaliyofanyika kimakosa. Lengo la marekebisho haya ni kuboresha usimamizi wa michango iliyopokelewa kimakosa kwenye Mfuko. Kifungu cha 18 kinapendekezwa kufutwa kwa kuwa maudhui yake yamejumuishwa kwa kuwa maudhui yake yanakinzana na taratibu za mfumo wa pensheni.

Kifungu cha 23 kinapendekezwa kufutwa na kuandikwa upya ili kuruhusu michango iliyowekwa na mwanachama baada ya umri wa kustaafu hadi kufikia miaka sabini kuzingatiwa katika ukokotoaji wa malipo ya mafao ya pensheni. Lengo la marekebisho haya ni kuongeza wigo wa upatikanaji wa

mafao ya pensheni kwa mwanachama ambaye amefikisha umri wa kustaafu lakini hajakidhi vigezo vya kupata pensheni na amekuwa akichangia kuanzia umri wa miaka 61 mpaka 70. Kifungu cha 28 kinapendekezwa kurekebishwa ili kuainisha mafao ya ulemavu kwa wanachama ambao wana ulemavu wa kudumu kutokana na majeraha au ugonjwa usiotokana na kazi. Kifungu cha 28A kinapendekezwa kuongezwa ili kumuwezesha Mkurugenzi Mkuu kuteua jopo la madaktari ili kuthibitisha iwapo mwanachama amepata ulemavu wa kudumu. Lengo la marekebisho haya ni kuhakikisha kuwa mafao yanatolewa kwa mnufaika anayestahili.

Kifungu cha 33 kinapendekezwa kurekebishwa kwa kufuta neno (*thirty three*) na kuweka neno (*thirty six*). Lengo la marekebisho haya ni kuongeza kiwango kinacholipwa kwa wategemezi pale ambapo mwanachama atakuwa amefariki. Kifungu cha 43 kinapendekezwa kurekebishwa ili kuongeza wigo kwa vituo mbalimbali vya kutolea huduma za afya ambavyo Bodi inaweza kuingia navyo makubaliano ili kutoa huduma za afya kwa wanachama.

Vifungu vya 52 na 76 vinapendekezwa kurekebishwa ili kumruhusu mwanachama ambaye hajafikia umri wa kustaafu kutumia sehemu ya mafao yake kama dhamana kwa mkopo wa nyumba. Lengo la marekebisho haya ni kutoa ufafanuzi kwa kuwa vifungu hivyo vinazuia matumizi ya mafao kama dhamana ya mkopo isipokuwa kwa mkopo wa nyumba kama ilivyoainishwa katika kifungu cha 20.

Vifungu vya 61 na 71 vinapendekezwa kurekebishwa ili kuondoa hitaji la Bodi kuwa na akaunti ya akiba. Lengo la marekebisho haya kuondoa matumizi ya misamiati ambayo haitumiki kwenye tasnia ya hifadhi ya jamii. Kifungu cha 72 kinapendekezwa kurekebishwa kwa kuongeza makosa mapya kwa mwajiri anayekataa kujiandikisha na mtu yeyote anayemzuia mkaguzi wakati wa kutekeleza majukumu yake. Aidha, kifungu kidogo cha (3) cha kifungu hicho pia kinapendekezwa kurekebishwa ili kumuwezesha Mkurugenzi wa Mashtaka au afisa wa Mfuko aliyeteuliwa na Mkurugenzi wa Mashtaka kufungua kesi yoyote ya jinai chini ya Sheria. Lengo la marekebisho haya ni kuhakikisha utekelezaji na usimamizi bora wa Sheria.

Kifungu cha 74 kinapendekezwa kurekebishwa kwa kuiondolea Bodi jukumu la kuteua afisa kwa ajili ya kufungua shauri la kudai michango. Lengo la marekebisho haya ni kuhakikisha shughuli za kila siku za Mfuko

zinatekelezwa na maafisa wa Mfuko chini ya usimamizi wa Mkurugenzi Mkuu. Kifungu cha 74A kinapendekezwa kurekebishwa kwa kuweka masharti yanayomtaka mdaiwa kuweka dhamana ya gharama anapoomba ruhusa ya kujitetea katika kesi za kurejesha michango. Lengo la marekebisho haya ni kuhakikisha upatikanaji wa michango ya wanachama shauri dhidi ya mwajiri linapomalizika.

Kifungu cha 75 kinapendekezwa kurekebishwa ili kufafanua masharti ya mgawanyo wa mapato yatokanayo na kuuzwa kwa mali ya mwajiri. Kifungu cha 79 kinapendekezwa kurekebishwa ili kuiondolea Bodi majukumu ya kila siku ya uendeshaji wa Mfuko. Lengo la marekebisho haya ni kuwezesha ufanisi katika utekelezaji wa shughuli za kila siku za Mfuko.

Kifungu cha 87 kinapendekezwa kurekebishwa ili kuainisha mamlaka ya mkaguzi kwa madhumuni ya utekelezaji bora wa masharti ya Sheria. Aidha, kifungu cha 87A kinapendekezwa kuongezwa ili kumpa Mkurugenzi Mkuu mamlaka ya kuitisha taarifa au nyaraka ambazo zipo kwenye himaya ya mtu au taasisi husika. Lengo la marekebisho haya ni kuhakikisha kuwa Mfuko unakua na uwezo wa kupata nyaraka yoyote muhimu au taarifa kadiri itakavyohitajika. Kifungu cha 90 kinapendekezwa kurekebishwa ili kuyajumuisha mafao yanayolipwa chini ya Sheria hii kwenye orodha ya masuala yasiyopaswa kutozwa kodi kama ilivyoorodheshwa katika kifungu hicho. Lengo la marekebisho haya ni kuzuia utozaji wa kodi mara mbili kwenye mafao yanayolipwa chini ya Sheria.

Jedwali la Kwanza linapendekezwa kufutwa kwa kuwa maudhui yake yamejumuishwa kwenye kifungu cha 12.

Sehemu ya Tatu ya Muswada inapendekeza marekebisho katika Sheria ya Mfuko wa Hifadhi ya Jamii kwa Watumishi wa Umma, Sura ya 371 ambapo kifungu cha 3 kinapendekezwa kurekebishwa kwa kuboresha tafsiri ya baadhi ya misamiati iliyotumika katika Sheria. Lengo la marekebisho haya ni kutoa ufafanuzi wa misamiati iliyotumika kwenye Sheria.

Kichwa cha habari cha Sehemu ya Pili ya Sheria kinapendekezwa kurekebishwa kwa kufuta neno "PENSION". Lengo la marekebisho haya ni kufanya kichwa cha habari kiendane na maudhui ya Sehemu hiyo. Aidha, kifungu cha 5(2) kinapendekezwa kurekebishwa ili kuweka masharti

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kwamba waajiriwa wa makampuni ambayo Serikali inamiliki angalau asilimia thelathini ya hisa ni lazima wasajiliwe kwenye Mfuko. Lengo la marekebisho haya ni kuimarisha utendaji kazi wa Mfuko na kuhakikisha uzingatiaji wa Sheria.

Kifungu cha 17 cha Sheria kinapendekezwa kurekebishwa ili kuboresha masharti yanayohusiana na usajili wa wanachama wa Mfuko. Aidha, mapendekezo ya marekebisho yanalenga kumuondolea mwajiri majukumu ya kuwasilisha ripoti ya fedha kwenye Mfuko na badala yake kuhakikisha mwajiri anatunza kumbukumbu za waajiriwa wake. Kifungu cha 18 cha Sheria kinapendekezwa kurekebishwa ili kuweka masharti yanayobainisha afisa mwenye wajibu wa kuwasilisha michango kwenye Mfuko kuhusiana na waajiriwa wa taasisi ambao mishahara yao hailipwi na Wizara yenye dhamana na masuala ya fedha. Lengo la marekebisho haya ni kuboresha utekelezaji wa masharti ya Sheria.

Kifungu cha 19 kinapendekezwa kurekebishwa kwa kuiwezesha Bodi kuondoa michango ya ziada iliyoainishwa chini ya Sheria. Lengo la marekebisho haya ni kutoa nafuu kwa taasisi zilizoonesha nia ya kutekeleza masharti ya Sheria lakini zinashindwa kulipa adhabu za faini kutokana na changamoto za kifedha. Kifungu cha 23 kinapendekezwa kurekebishwa ili kuboresha masharti yanayohusiana na kumbukumbu za michango ya mwajiriwa pindi itakapohitajika. Lengo la marekebisho haya ni kumuwezesha mwanachama kupata historia ya uchangiaji wake kwenye Mfuko.

Kifungu cha 24 kinapendekezwa kufutwa. Lengo la marekebisho haya ni kuondokana na dhana iliyojengwa katika kifungu hicho kwa kuwa dhana ya mwanachama kutoa kiasi cha mchango wake katika Mfuko wa Hifadhi ya Jamii inakinzana na kanuni za Hifadhi ya Jamii. kwa kuwa kifungu hicho kinahusu dhana yainayotumika kwenye Mfuko wa Akiba. Kifungu cha 45 cha Sheria kinapendekezwa kurekebishwa ili kuweka masharti kwamba mnufaika wa mafao ambaye kwa kipindi husika anatumikia kifungo anaweza kuridhia kwa maandishi kwamba mafao yake au sehemu yoyote ya mafao ilipwe kwa mnufaika atakayetajwa. Lengo la marekebisho haya ni kuimarisha ushiriki wa mtu anayetumikia kifungo katika utoaji wa mafao yake kwa mnufaika.

Kifungu cha 47 cha Sheria kinapendekezwa kurekebishwa kwa kuboresha masharti yanayohusiana na kutokuhamishika kwa mafao ya wanachama. Lengo la marekebisho haya ni kutoa ufafanuzi, kulinda ustawi wa

wanachama na mafao yao. Kifungu cha 48 kinapendekezwa kufutwa kwa kuwa dhana ya mafao yasiyodaiwa haitumiki kwenye kanuni za msingi za hifadhi ya jamii. Aidha, lengo la marekebisho haya ni kumuwezesha mnufaika kudai mafao yake pasipo na ukomo wa muda.

Kifungu cha 51 kinapendekezwa kurekebishwa kwa kuwianisha na masharti yanayohusu upitishwaji na uwasilishwaji wa makadirio ya bajeti. Lengo la marekebisho haya ni kuwezesha ufafanuzi na mfanano kwa masharti yanayoendana. Kifungu cha 55 kinapendekezwa kufutwa kwa kuwa dhana ya akaunti ya akiba haitumiki kwenye mfumo wa hifadhi ya jamii.

Kifungu cha 58 cha Sheria kinapendekezwa kurekebishwa kwa lengo la kuboresha masharti yanayohusiana na utekelezaji wa mapendekezo ya uthaminishaji wa ustahimilivu wa Mfuko. Kifungu cha 59 cha Sheria kinapendekezwa kurekebishwa kwa lengo la kuuwezesha Mfuko, kwa ridhaa ya Bodi kufungua na kuendesha zaidi ya akaunti moja ya benki.

Sehemu ya Nne ya Muswada inapendekeza marekebisho katika Sheria ya Fidia kwa Wafanyakazi, Sura 263 ambapo kifungu cha 14 kinapendekezwa kurekebishwa ili kuiwezesha Bodi kubadili au kuondoa sharti lolote linalohusiana na malipo ya mafao chini ya Sheria pale ambapo kuna sababu za msingi za kufanya hivyo. Lengo la marekebisho haya ni kuiwezesha Bodi kuruhusu malipo ya mafao pale ambapo mnufaika atashindwa kukidhi masharti kwa sababu za kiufundi.

Kifungu cha 39 kinapendekezwa kurekebishwa ili kuwezesha matumizi ya ukomo wa muda kuanza kuhesabiwa kuanzia tarehe ya kutokea kwa ugonjwa husika. Vilevile, kifungu tajwa kinapendekezwa kurekebishwa ili kumruhusu Mkurugenzi Mkuu kuzingatia madai ya fidia pale ambapo taarifa iliwasilishwa na mwajiriwa ndani ya muda japokuwa mwajiri aliwasilisha madai hayo nje ya muda.

Kifungu cha 42(3) kinapendekezwa kurekebishwa ili kuruhusu vyama vya wafanyakazi au mtu mwingine yeyote kuwawakilisha waajiriwa katika madai ya fidia katika Mfuko. Lengo la marekebisho haya ni kuzuia mgongano wa maslahi kwa kuwa maafisa ajira na maafisa wa Mamlaka ya Usalama na Afya Mahala pa Kazi ni sehemu ya watu wanaotekeleza Sheria hii.

Kifungu cha 48(6) kinapendekezwa kurekebishwa ili kumwezesha mwajiriwa ambaye amepata ulemavu wa kudumu kuendelea kupokea pensheni hata baada ya kurejea kazini au kupokea mafao ya uzeeni. Lengo la marekebisho haya ni kuweka usawa kati ya wanufaika ambao wanapokea mafao kwa mkupuo na

wanaopokea pensheni.

Kifungu cha 58(2) kinapendekezwa kufutwa ili kutojumuisha motisha katika mshahara unaotumika kwenye ukokotoaji wa fidia ili kuweka usawa kwa wanufaika.

Kifungu cha 73 kinapendekezwa kufutwa na kuandikwa upya ili kuondoa masharti yanayowalazimisha waajiri kuwasilisha taarifa ya mapato ya mwaka katika Mfuko tarehe 31 Machi ya kila mwaka kwa kuwa taarifa zinawasilishwa na waajiri wanapowasilisha michango ya kila mwezi husika. Lengo la marekebisho haya ni kumwezesha Mkurugenzi Mkuu kuitisha tarrifa hizo wakati wowote.

Kifungu cha 75(2) kinapendekezwa kurekebishwa kwa kufuta neno "interest" na badala yake kuweka neno "additional assessment". Lengo la marekebisho haya ni kutumia maneno sahihi yanayoakisi utekelezwaji wa Sheria. Aidha, kifungu cha 75 kinapendekezwa kurekebishwa ili kuwezesha Mfuko kurejesha michango ya waajiri iliyolipwa kwa ziada au kimakosa.

Kifungu cha 82 kinapendekezwa kufutwa na kuandikwa upya ili kuondokana na matakwa ya lazima ya kuwa na akaunti ya akiba.

Kifungu cha 85 kinapendekezwa kurekebishwa ili kuruhusu Mfuko kuwasilisha ndani ya miezi 6 kwa Bodi taarifa ya mwaka kuhusu shughuli za Mfuko katika mwaka wa fedha na kuwasilisha kwa Bodi taarifa ya fedha iliyokaguliwa ndani ya mwezi mmoja baada ya Mkaguzi na Mdhibiti Mkuu wa Hesabu za Serikali kumaliza ukaguzi.

Dodoma, 23<sup>rd</sup> January, 2024 JOYCE L. NDALICHAKO Minister - Prime Minister's Office, Labour, Youth Employment and Persons with Disabilities