
THE UNITED REPUBLIC OF TANZANIA

BILL SUPPLEMENT

No.6

20th May, 2016

to the Gazette of the United Republic of Tanzania No.21. Vol.97 dated 20th May, 2016
Printed by the Government Printer, Dar es Salaam by Order of Government

THE WRITTEN LAWS (MISCELLANEOUS AMENDMENT) ACT,
2016

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NOTICE

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

Dar es Salaam,
17th May, 2016

JOHN W. H. KIJAZI
Secretary to the Cabinet

A BILL
for

An Act to amend certain written laws.

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Written Laws (Miscellaneous Amendments) Act, 2016.

Amendment of
certain written
laws

2. The Written Laws specified in various Parts of this Act are amended in the manner specified in their respective Parts.

PART II
AMENDMENT OF THE APPELLATE JURISDICTION ACT,
(CAP.141)

Construction
Cap. 141

3. This Part shall be read as one with the Appellate Jurisdiction Act, hereinafter referred to as “the principal Act”.

Amendment of
section 4

- 4.** The principal Act is amended in section 4 by-
- (a) adding immediately after subsection (3) the following new subsection-
“(4) The Court of Appeal shall have the power to review its own decisions.”
 - (b) re-numbering subsection (4) and (5) as subsections (5) and (6) respectively.

PART III
AMENDMENT OF THE ECONOMIC AND ORGANISED CRIME
CONTROL ACT, (CAP. 200)

Construction
Cap. 200

5. This Part shall be read as one with the Economic and Organized Crime Control Act, hereinafter referred to as the “principal Act”.

Amendment of
section 2

- 6.** The principal Act is amended in section 2 by-
- (a) deleting the definition of the term “Court” and substituting for it the following -
““Court” means the Corruption and Economic Crimes Division of the High Court established under section 3;”;
 - (b) deleting the definition of the term “document” and substituting for it the following-
““document” has the meaning ascribed to it under the Evidence Act;”;
 - (c) inserting in the appropriate alphabetical order the following new definition -

Cap. 6

specified under paragraphs 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 34, 35, 36, 37 and 39 of the Schedule regardless of their value; and

(c) such other offences as may be referred to, or instituted in the Court in terms of the provisions of this Act.”

Amendment of section 29

9. Section 29 of the principal Act is amended -

(a) in subsection (3) by deleting the words “High Court sitting as the Economic Crimes Court” and substituting for them the words “Corruption and Economic Crimes Division of the High Court” ;

(b) in subsections (7) and (8) by deleting the words “High Court” and substituting for them the word “Court” respectively.

Amendment of section 36

10. The principal Act is amended in section 36(5) by deleting paragraph (a) and substituting for it the following:

“(a) where the offence with which the person is charged involves actual money or property whose value exceeds ten million shillings unless that person deposits cash or other property equivalent to half the amount or value of actual money or property involved and the rest is secured by execution of a bond:

Provided that where the property to be deposited is immovable, it shall be sufficient to deposit the title deed, or if the title deed is not available such other evidence as is satisfactory to the court in proof of existence of the property; save that this provision shall not apply in the case of police bail.”

Amendment
of section 53

11. The principal Act is amended in section 53 by-

(a) designating the contents of section 53 as subsection (1);

(b) adding immediately after subsection (1) as designated the following new subsection:

Cap. 446 “(2) Subject to subsection (1), the provisions of the Whistleblower and Witness Protection Act, and any other relevant law shall apply in matters relating to witness protection under this Act.”

Addition of
section 59A

12. The principal Act is amended by adding immediately after section 59 the following new section:

“Prohibition
of
Insolvency

59A.-(1) Notwithstanding the provision of any other law, the provisions governing bankruptcy or filing of any insolvency proceedings shall not apply to property which is subject of an investigation or trial under this Act.

(2) Winding up resolutions passed by the company for its voluntary winding up, and the functions of the liquidator shall not be performed in relation to property which is subject of an investigation or trial under this Act.”

Amendment of
section 60

13. Section 60 of the principal Act is amended-

(a) in subsection (3), by deleting paragraph (c) and substituting for it the following:

“(c) a child shall be sentenced in accordance with the provisions of the Law of the child Act”.

Cap.13

(b) by deleting subsections (2), (3) and (4) and substituting for it the following-

“(2) Notwithstanding provision of a

different penalty under any other law and subject to subsection (3), a person convicted of corruption or economic offence shall be liable to imprisonment for a term of not less than twenty years but not exceeding thirty years, or to both that imprisonment and any other penal measure provided for under this Act:

Provided that, where the law imposes penal measures greater than those provided by this Act, the Court shall impose such sentence.

(3) In addition to the penalty imposed under subsection (2), the court shall order the confiscation and forfeiture, to the Government of all instrumentalities and proceeds derived from the offence committed under this Act.

(4) All awards for compensation shall be taken from the personal properties or joint owned properties, where such properties are insufficient to cover the award, such balance shall be a civil debt due to the Government recoverable by civil process.

(5) Where the proceeds and instrumentalities in respect of which the offence was committed are destroyed, diminished in value or otherwise rendered worthless by any act or omission, directly or indirectly of the offender, or it has been concealed, removed, converted or transferred to prevent the same from being found or to avoid forfeiture or confiscation, the offender shall be ordered to pay the amount equal to the value of the proceeds or instrumentalities of the offence.”

Addition of
new section
63A

14. The principal Act is amended by inserting immediately after section 63 the following new section-

“Power to
make
Rules

63A.-(1) The Chief Justice may, by Order published in the *Gazette*, make rules for the better performance of the duties of the Court.

(2) Without prejudice to the generality of subsection (1), the rules may prescribe-

- (a) the contents and manner in which various court reports shall be prepared and submitted;
- (b) contents of records of committal proceedings;
- (c) procedures governing preliminary hearing;
- (d) procedure for summoning of witnesses and for hearing of cases under this Act;
- (e) procedure and conduct of the Registrar in the performance of functions under this Act;
- (f) protection of witnesses under this Act; and
- (g) anything which needs to be prescribed by rules under this Act.”

Repeal of
section 66

15. The principal Act is amended by repealing section 66 and replacing for it the following-

“Savings

66.-(1) Notwithstanding the establishment of the Corruption and Economic Crimes Division of the High Court, where the Economic Crimes Court had-

- (a) commenced the hearing of any case relating to economic offences, it shall

continue with the hearing until it determines the proceedings in that case; or

- (b) adjourned the hearing of any case relating to an economic offence, it shall resume the hearing on the fixed or earlier date and proceed to further hear and determine the proceedings in that case, but the court shall not take a plea or pleas in respect of any fresh case not brought before the commencement of this Act.

(2) The coming into operation of the amending Act shall not -

- (a) affect the previous operation of the amended Act or anything duly done or suffered under it;
- (b) revive anything not in force or existing at the time immediately before the commencement of this Act;
- (c) affect any right, privilege, or obligation or liability acquired, accrued, or incurred under the amended Act; or
- (d) affect any penalty, forfeiture or punishment incurred in respect of any economic offence or other offence committed and triable under the amended Act.

(3) For the purpose of this

section “amending Act” means the Written Laws (Miscellaneous Amendment) Act, 2016.”

Amendment of
the First
Schedules

16. The principal Act is amended in the First Schedule by-

(a) deleting paragraph 14 and substituting for it the following:

“Offences
against
Wildlife

14. A person is guilty of an offence under this paragraph who-

(a) unlawfully captures, hunts or traps animals in a game reserve or game-controlled area;

(b) unlawfully deals in trophies or in Government trophy;

(c) is found in unlawful possession of weapons in certain circumstances;

(d) is found in unlawful possession of a trophy, contrary to sections 17, 19, 24, 26, 28, 47, 53, 103, 105, Part X or Part XI of the Wildlife Conservation Act, or contrary to section 16 of the National Parks Act.”

Cap.283

(b) adding immediately after paragraph 20 the following:

“Offences under
the Prevention
and Combating of
Corruption Act
Cap.329

21. A person is guilty of an offence under this paragraph who commits any offence under the Prevention and Combating of Corruption

Act other than an offence under section 15 of that Act.

Offences under the Anti-money Laundering Act Cap.432

22. A person is guilty of an offence under this paragraph who commits the following offence:

- (a) Money Laundering contrary to section 12;
- (b) failure to furnish returns contrary to section 17;
- (c) tipping off contrary to section 20.

Offences under the Drugs Control and Enforcement Act Cap.95

23. A person is guilty of an offence under this paragraph who commits any offence:

- (a) possession, trafficking, purchasing or manufacturing of narcotic drugs or psychotropic substance and precursor chemicals contrary to section 15;
- (b) possession of machines,

equipment and laboratory for narcotic drugs and psychotropic substances contrary to section 16;

(c) under section 23 relating to finance of illegal activities.

Offences under the Prevention of Terrorism Act Cap.19

24. A person is guilty of an offence under this paragraph who commits any offence under the Prevention of Terrorism Act.

Offences under the Territorial Sea and Exclusive Economic Zone Act Cap.238

25. A person is guilty of an offence under this paragraph who commits any offence under the Territorial Sea and Exclusive Economic Zone Act.

Offences under the Deep Sea Fishing Authority Act Cap.388

26. A person is guilty of an offence under this paragraph who commits any offence under section 18.

Offences under the Mining Act Cap.123

27. A person is guilty of an offence under this paragraph who commits any offence:

- (a) unauthorized trade in minerals contrary to section 18.
- (b) furnishing of false information during making of applications, filing of false returns, hiding and intermingling of minerals contrary to section 114.

Offences under
the Atomic
Energy Act
Cap.188

28. A person is guilty of an offence under this paragraph who commits any offence:

- (a) use, possession, storing, transporting or importing “ionizing radiation sources contrary to section 11”;
- (b) installation, use or possession of apparatus capable of producing, using, storing, accumulating or disposal of radioactive

- waste contrary to section 13;
- (c) importation of nuclear plants contrary to section 14;
- (d) destruction or damaging plant or equipment, causing leakage or emission of uncontrolled radiations that causes damage to persons or properties contrary to section 72.

Offences under the Tanzania Food and Drugs Control Act Cap.219

29. A person is guilty of an offence under this paragraph who commits any offence:

- (a) importation, manufacturing, distribution or sale of food unfit for human consumption contrary to section 32;
- (b) manufacturing, importing, supplying, possessing or offering for sale any counterfeit drug, herbal drug or medical

devices contrary
to section 76.

Offences under
the Tanzania
Extractive
Industries
(Transparency
Accountability)
Act,
Cap.447

30. A person is
guilty of an offence under
this paragraph who
commits any offence under
section 23 or 24.

Offences under
the Fire Arms and
Ammunition
Control Act
Cap.223

31. A person is
guilty of an offence under
this paragraph who
commits any offence:

(a) unauthorized
possession of
firearms or
ammunition
contrary to
section 20 and
21;

(b) unauthorized
importation or
exportation of
fire arms or
ammunition in
or from the
United Republic
of Tanzania
contrary to
section 45.

Offences under
the Armaments
Control Act
Cap.246

32. A person is
guilty of an offence under
this paragraph who
commits any offence under
this Act.

Offences under
the Forest Act
Cap.323

33. A person is guilty of an offence under this paragraph who commits any offence under section 86 or 89.

Offences under
the Petroleum
Act, Cap.392

34. A person is guilty of an offence under this paragraph who commits any offence under section 239 or 240.

Offences under
the Oil and Gas
Revenues
Management Act,
Cap.328

35. A person is guilty of an offence under this paragraph who commits any offence under section 21.

Offences under
the Cyber Crimes
Act
Cap.443

36. A person is guilty of an offence under this paragraph who commits any offence under section 6, 7, 8, 9, 10, 11, 12 or 19.

Offences under
the Electronic and
Postal
Communications
Act
Cap.306

37. A person is guilty of an offence under this paragraph who commits any offence under section 120, 122, 123 or 124.

Offences under
the Penal Code
Cap.16

38. A person is guilty of an offence under this paragraph who commits any offence under section 66, 96, 194, 217, 284A or 318A.

Offences under
the Whistleblower
and Witness
Protection Act,
Cap.446

39. A person is
guilty of an offence under
this paragraph who
commits any offence under
section 16.

PART IV
AMENDMENT OF THE JUDICATURE AND APPLICATION OF
LAWS ACT, (CAP. 358)

Construction
Cap. 179

17. This Part shall be read as one with the
Judicature and Application of Laws Act, hereinafter referred
to as the “principal Act”.

Addition of
section 4A

18. The principal Act is amended by adding
immediately after section 4 the following new section:

“Power to
establish
High
Court
divisions
or
registries

4A.-(1) The Chief Justice may,
after consultation with the President,
by Order published in the *Gazette*,
establish such number of divisions of
the High Court as may be required for
the purpose of facilitating the
discharge of judicial functions in
respect of specific matters as may be
determined by the Chief Justice.

(2) The division established
under subsection (1) shall,
notwithstanding any other written law,
exercise jurisdiction over such judicial
functions as may be prescribed in the
establishment Order.

(3) The Chief Justice may by
Order published in the *Gazette*,
establish such number of registries or
sub-registries of the High Court as
may be required.

(4) For avoidance of doubt,
any division or registry or sub-registry
which was established by Chief Justice

prior to the coming into operation of the provisions of this section shall be deemed to have been established in accordance with the provisions of this section.

(5) The Chief Justice may, by Order published in the *Gazette*, make rules prescribing practice and procedure of the division established under this section or for such other matters as may be required.”

PART V
AMENDMENT OF THE MAGISTRATES’ COURTS ACT
(CAP.11)

Construction
Cap. 11

19. This Part shall be read as one with the Magistrates’ Courts Act, hereinafter referred to as “the principal Act”.

Amendment of
section 18

20. Section 18 of the principal Act is amended in subsection (1), by-

- (a) deleting the words “five million” appearing in paragraph (a) (ii) and substituting for it the words “fifty million”; and
- (b) deleting the words “three million” appearing in paragraph (a) (iii) and substituting for it the words “thirty million”.

Amendment of
section 19

21. The principal Act is amended in section 19 by deleting the words “Minister may” appearing in subsection (2) and substituting for it the phrase “Chief Justice may upon consultation with the Minister”.

Amendment of
section 40

22. Section 40 of the principal Act is amended in subsection (2), by -

- (a) deleting the words “one hundred and fifty” appearing in paragraph (a) and substituting for it the words “three hundred”; and

- (b) deleting the words “one hundred” appearing in paragraph (b) and substituting for it the words “two hundred”.

PART VI
AMENDMENT OF THE TAX REVENUE APPEALS ACT,
(CAP. 408)

Construction
Cap. 408

23. This Part shall be read as one with the Tax Revenue Appeals Act, hereinafter referred to as the “principal Act”.

Amendment
of section 4

- 24.** Section 4 of the principal Act is amended-
- (a) in subsection (2)(b), by deleting the word “two” and substituting for it the word “three”;
 - (b) in subsection (2)(c), by deleting the word “four” and substituting for it the words “not more than twelve”;
 - (c) in subsection (3)(b), by inserting immediately after the word “taxation,” the word “law,”.

Amendment
of section 6

25. The principal Act is amended in section 6 by deleting subsection (1) and substituting for it the following-

“(1) The Minister shall appoint a suitable person from amongst senior judicial officer or law officer from the Government or public sector to be the Secretary of the Board.”

Amendment
of section 8

- 26.** Section 8 of the principal Act is amended-
- (a) in subsection (2)(b), by deleting the word “two” and substituting for it the word “three”;
 - (b) in subsection (2)(c), by deleting the word “four” and substituting for it the words “not more than ten”;
 - (c) in subsection (3),-
 - (i) by deleting paragraph (a) and substituting for it the following:
 - “(a) chairman if he holds or has previously held or is qualified

for appointment to a higher judicial office in the United Republic.”;

- (ii) by inserting immediately after the word “taxation,” appearing in paragraph (b) the word “law,”.

Amendments
of section 10

27. The principal Act is amended in section 10(1), by deleting the words “senior lawyer” and substituting for them the words “a senior judicial officer or law officer”.

Amendment
of section 25

28. The principal Act is amended in section 25(1), by inserting immediately after the word “decision” appearing in the first line, the words “and decree.”

OBJECTS AND REASONS

This Bill proposes to amend Five Laws namely the Appellate Jurisdiction Act, Cap.141; the Economic and Organized Crimes Control Act, Cap.200; the Judicature and Application of Laws Act, Cap. 358; the Magistrates’ Courts Act, Cap.11 and the Tax Revenue Appeals Act, Cap. 408.

The proposed amendments intend to keep the respective laws with changes so far observed in their implementation.

Part II proposes amendment to the Appellate Jurisdiction Act, Cap.141, whereby section 4 is amended for purposes of empowering the Court of Appeal to have statutory powers to review its previous decisions. The proposed amendments will provide an antidote to the Court of Appeal in case of any mistakes it has previously done in its decisions. Currently, the Court of Appeal exercise such powers through the Court of Appeal Rules, 2009 as well as principles laid in its previous judgments.

Part III proposes to amend the Economic and Organized Crime Control Act. The amendments are intended to accommodate the introduction of the Corruption and Economic Crimes Division of the Court

which shall deal with corruption and economic cases. The amendment of section 3 is intended to establish the Corruption and Economic Crimes Division of the High Court, its composition and its pecuniary jurisdiction to corruption and economic offences which is proposed to be of not less than one billion shillings and economic offences regardless of their value. It also proposes the application of procedures for protecting witness under the in relation to the provisions of the Whistleblowers and Witness Protection Act and any other relevant law. Prohibition of insolvency, power to make rules and corruption and economic offences to be dealt with under this Act are matters provided for under this Part.

Part IV proposes amendments to the Judicature and Application of Laws Act, Cap.358. The amendments proposes the addition of new section 4A that empowers the Chief Justice to establish such number of divisions of the High Court as may be required for the purpose of discharging judicial functions in respect of specific matters as may be determined by the Chief Justice. The proposed amendments create an overriding effect of the division established over other courts or bodies in case of conflict.

Part V proposes amendments to the Magistrates' Courts Act, Cap.11. Section 8(1)(ii) is amended to extend the pecuniary jurisdiction of a primary court for recovery of civil debts arising out of rent or interest extends from five million shilling to fifty million shillings and incase of recovery of civil debt arising out of contract, extends from three million shillings to thirty million shillings. This section is further amended to empower the Chief Justice to extend the pecuniary jurisdiction of the primary court by Order published in the *Gazette*. Section 19 is proposed to be amended to empower Chief Justice to make regulations in consultation with the Minister. Currently the power to make regulation are vested to the Minister.

This Part further proposes amendment to section 40 for the purposes of extending the pecuniary jurisdiction of a resident magistrate court for recovery of civil debts arising out of rent or interests from one hundred and fifty million to three hundred million. It is also proposed to increase the pecuniary jurisdiction for the recovery of civil debts arising out of contract, from one hundred million shillings to two hundred million shillings. This section also proposes to empower the Chief Justice to

amend pecuniary jurisdiction for the primary court by Order published in the *Gazette*.

Part VI proposes amendments to the Tax Revenue Appeals Act, Cap.408 whereby section 4(2)(c) is proposed to be amended by increasing the number of members of the Board from four to twelve for purposes of speeding up the disposal of Tax appeals. In addition, subsection 3(b) of section 4 is also proposed to be amended for purpose of enabling the Board to have a member, other than the Chairman, who has knowledge of law so as to hasten litigation. Section 6 is proposed to be amended in subsection (1) for purposes of widening the scope of officers who are qualified to be appointed as Secretary to the Board.

Section 8 is proposed to be amended in subsection 2(c) by increasing the number of members of Tribunal from four to ten (10) members, the rationale being to speed up the disposal of tax appeals. Further, subsection 3(a) is amended so as to introduce the new requirement to the effect that the chairman of the Tribunal should be a person qualified to hold a higher judicial office. This is aimed at enabling the Tribunal to have a chairman who is experienced in the judicial decision making process.

Section 10 is proposed to be amended in subsection (1) by widening the scope of officers from which the Registrar of the Tribunal shall be appointed.

Further, the amendments are intended in respect of the Chairman and the Registrar, also he provisions in relation to right of appeals to an aggrieved person in relation to the Board's decisions.

MADHUMUNI NA SABABU

Muswada huu unapendekeza kufanya marekebisho katika Sheria Tano ambazo ni Sheria ya Mamlaka ya Mahakama ya Rufaa, Sura ya 141; Sheria ya Uhujumu Uchumi, Sura ya 200; Sheria ya Usimamiaji Haki na Matumizi ya Sheria, Sura ya 358 (JALA); Sheria ya Mahakama ya Mahakimu, Sura ya 11 na Sheria ya Rufaa za Kodi, Sura ya 408.

Mapendekezo ya marekebisho yanalenga kuondoa mapungufu ambayo yamejitokeza katika Sheria hizo wakati wa utekelezaji wa baadhi ya masharti katika Sheria hizo.

Muswada umegawanyika katika Sehemu Sita, ambapo Sehemu ya Kwanza inahusu masharti ya Utangulizi ambayo yanajuisa, jina la Muswada na namna ambavyo Sheria zinazopendekezwa kurekebishwa zitakavyorekebishwa ndani ya Muswada huu.

Sehemu ya II inapendekeza kufanya marekebisho kwenye Sheria ya Mamlaka ya Mahakama ya Rufaa, Sura ya 141, ambapo kifungu cha 4 kinarekebishwa kwa madhumuni ya kuipa Mahakama ya Rufaa mamlaka ya kisheria ya kupitia upya maamuzi yake ya awali pale ambapo ni lazima na muhimu kufanya hivyo. Mahakama ya Rufaa kwa sasa inatekeleza mamlaka hayo kwa kupitia maamuzi ya Mahakama na Kanuni za Mahakama ya Rufaa za mwaka 2009.

Sehemu ya III inapendekeza kuifanyia marekebisho Sheria ya Uhujumu Uchumi Sura ya 200. Lengo la marekebisho haya ni kuanzisha Divisheni ya Mahakama Kuu ya makosa ya Rushwa na Uhujumu Uchumi itakayokuwa na mamlaka ya kusikiliza na kuamua mashauri yanayohusiana na makosa ya rushwa na uhujumu uchumi ambayo itakuwa na mamlaka ya kusikiliza mashauri yenye thamani isiyopungua shilingi bilioni moja. Pia makosa ya uhujumu uchumi bila kujali dhamani yake. Aidha, makosa yaliyotajwa katika Jedwali la Kwanza la Sheria hii. Marekebisho mengine katika sheria hii yanahusu muundo, mamlaka na utekelezaji wa mahakama hii inayopendekezwa. Masuala ya kuzuia ufilisi, mamlaka ya Jaji Mkuu kutengeneza kanuni na makosa ya rushwa na uhujumu uchumi ni mambo yaliyozingatiwa katika Sehemu hii.

Masharti yaliyomo kwenye sheria ya Usalama wa Mashahidi, Sura ya 446 yanapendekezwa kutumika katika masuala yanayohusiana na usalama wa mashahidi kwa kukifanyia marekebisho kifungu cha 53. Masuala mengine yanayopendekezwa yanahusu utaratibu wa kuwafikisha watuhumiwa kwenye Divisheni, utoaji wa dhamana na adhabu, pamoja na utaratibu wa kukata rufaa. Aidha, taratibu nyingine za uendeshaji na utekelezaji wa masharti ya sheria hii itakuwa kama itakavyofafanuliwa katika Kanuni zitakazoandaliwa na Jaji Mkuu.

Sehemu ya IV inapendekeza kuifanyia marekebisho kwenye Sheria ya Usimamiaji Haki na Matumizi ya Sheria, Sura ya 358. Marekebisho haya yanapendekeza kuongeza Kifungu Kipya cha 4A ili kumwezesha Jaji Mkuu kuanzisha Divisheni za Mahakama Kuu pale itakapohitajika kwa lengo la kutekeleza majukumu mbalimbali ya kimahakama kama itakavyoamuliwa na Jaji Mkuu. Marekebisho yanayopendekezwa pia yanazipa nguvu Divisheni zitakazoanzishwa pale patakapotokea kukinzana na sheria nyingine.

Shemu ya V inapendekeza kufanya marekebisho kwenye Sheria ya Mahakama ya Mahakimu, Sura ya 11. Kifungu cha 18(1)(ii) kinarekebishwa kwa lengo la kuongeza thamani ya mashauri ya madai yanayosikilizwa na Mahakama ya Mwanzo kutoka shilingi milioni tano na kuwa shilingi milioni hamsini, kwa mashauri yanayohusu madai mali isiyohamishika. Pale ambapo madai yanayohusiana na mali inayohamishika inapendekezwa kuongeza kutoka kiwango kutoka shilingi milioni tatu na kuwa shilingi milioni thelathini.

Sehemu hii pia inapendekezwa ifanyiwe marekebisho kwa lengo la kumpa Jaji Mkuu mamlaka ya kuongeza thamani ya mashauri yatakayoshughulikiwa na Mahakama ya Mwanzo kwa Tangazo litakalochapishwa kwenye *Gazeti* la Serikali. Kifungu cha 19 kinapendekezwa kifanyiwe marekebisho kwa lengo la kumpa Jaji Mkuu mamlaka ya kuandaa Kanuni baada ya kushauriana na Waziri. Hivi sasa sheria inampa mamlaka Waziri kuandaa Kanuni.

Kifungu cha 40 kinapendekezwa kufanyiwa marekebisho ili kuongeza thamani ya mashauri ya madai yanayohusiana na mali isiyohamishika katika mahakama ya Hakim Mkazi kutoka kiwango cha

shilingi milioni mia moja na hamsini na kuwa shilingi milioni mia tatu, na kwa madai yanayohusiana na mali inayohamishika kutoka shiling milioni mia moja na kuwa milioni mia mbili. Kifungu hiki pia kinapendekezwa kurekebisha ili kumpa Jaji Mkuu mamlaka ya kuongeza kiasi cha thamani ambacho Mahakama ya Hakimu Mkazi itakuwa na mamlaka nacho kwa Tangazo litakalochapishwa kwenye *Gazeti* la Serikali.

Sehemu ya VI inapendekeza kufanya marekebisha kwenye Sheria ya Rufaa za Kodi, Sura ya 408 ambapo, Kifungu cha 4 kinarekebisha katika Kifungu kidogo cha (2)(c) kwa kuongeza idadi ya Wajumbe wa Bodi kutoka wanne (4) hadi kufikia Kumi na mbili (12) ili kuharakisha utoaji uamuzi wa rufaa za Kodi. Mapendekezo mengine katika sheria hii yanalenga kuweka masharti kuwa wajumbe wa Bodi ni lazima wawe ni wenye taaluma ya aidha ya sheria au ya masuala ya kodi.

Kifungu cha 8 kinarekebisha katika kifungu kidogo cha 2(c), kwa kuongeza idadi ya Wajumbe wa Baraza hadi kufikia kumi (10). Sababu ya mapendekezo hayo ni kuharakisha utoaji uamuzi wa rufaa za kodi. Vile vile, katika kifungu kidogo cha 3(a) kwa kumuwezesha Jaji Mstaafu kuteuliwa kuwa Mwenyekiti wa Baraza ili kuliwezesha Baraza kuwa na Mwenyekiti mwenye uzoefu katika utoaji uamuzi na, katika kifungu kidogo cha 3(b) ili kuliwezesha Baraza kuwa na mjumbe Mwanasheria ili kuharakisha mashauri.

Kifungu cha 10 kinarekebisha katika kifungu kidogo cha (1) kwa kupanua wigo wa maafisa ambao miongoni mwao, Msajili wa Baraza atateuliwa.

Aidha marekebisha mengine yanaweka masharti yanayohusiana na Mwenyekiti na Msajili wa Bodi na pia haki ya rufaa kwa mtu ambaye hataridhika na maamuzi ya Bodi.

Dar es Salaam,
10 Mei, 2016

GEORGE M. MASAJU
Mwanasheria Mkuu wa Serikali