THE UNITED REPUBLIC OF TANZANIA

No. 5 30th June, 2022

ACT SUPPLEMENT to the Gazette of the United Republic of Tanzania No. 5. Vol. 103 dated 30th June, 2022
Printed by the Government Printer, Dodoma by Order of Government

THE FINANCE ACT, 2022

ARRANGEMENT OF PARTS

<table>
<thead>
<tr>
<th>Part</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART I</td>
<td>PRELIMINARY PROVISIONS</td>
</tr>
<tr>
<td>PART II</td>
<td>AMENDMENT OF THE ANIMAL DISEASES ACT, (CAP. 156)</td>
</tr>
<tr>
<td>PART III</td>
<td>AMENDMENT OF THE BANK OF TANZANIA ACT, (CAP. 197)</td>
</tr>
<tr>
<td>PART IV</td>
<td>AMENDMENT OF THE BUSINESS NAMES (REGISTRATION) ACT, (CAP. 213)</td>
</tr>
<tr>
<td>PART V</td>
<td>AMENDMENT OF THE CASHEWNUT INDUSTRY ACT, (CAP. 203)</td>
</tr>
<tr>
<td>PART VI</td>
<td>AMENDMENT OF THE COMPANIES ACT, (CAP. 212)</td>
</tr>
<tr>
<td>PART VII</td>
<td>AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT, (CAP. 218)</td>
</tr>
<tr>
<td>PART VIII</td>
<td>AMENDMENT OF THE DAIRY INDUSTRY ACT, (CAP. 262)</td>
</tr>
<tr>
<td>PART IX</td>
<td>AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)</td>
</tr>
<tr>
<td>PART X</td>
<td>AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT, (CAP. 306)</td>
</tr>
</tbody>
</table>
PART XI AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY AUTHORITY ACT, (CAP. 414)

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

PART XIII AMENDMENT OF THE FERTILIZERS ACT, (CAP. 378)

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

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

PART XVI AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES AND GRANTS ACT, (CAP. 134)

PART XVII AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE ACT, (CAP. 120)

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

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

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

PART XXI AMENDMENT OF THE LAND TRANSPORT REGULATORY AUTHORITY ACT, (CAP. 413)

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

PART XXIII AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT, (CAP. 287)

PART XXIV AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT, (CAP. 288)

PART XXV AMENDMENT OF THE MINING ACT, (CAP. 123)
PART XXVI  AMENDMENT OF THE NATIONAL PAYMENT SYSTEMS ACT, (CAP. 437)

PART XXVII  AMENDMENT OF THE OCCUPATIONAL SAFETY AND HEALTH ACT, (CAP. 297)

PART XXVIII  AMENDMENT OF THE PORTS ACT, (CAP. 166)

PART XXIX  AMENDMENT OF THE TANZANIA INVESTMENT ACT, (CAP. 38)

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

PART XXXI  AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT, (CAP.415)

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

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

PART XXXIV  AMENDMENT OF THE TRUSTEES INCORPORATION ACT, (CAP. 318)

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

PART XXXVI  AMENDMENT OF THE VOCATIONAL EDUCATION AND TRAINING ACT, (CAP. 82)
THE UNITED REPUBLIC OF TANZANIA

NO. 5 OF 2022

I ASSENT

SAMIA SULUHU HASSAN,
President

[30th June, 2022]

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

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title 1. This Act may be cited as the Finance Act, 2022.

Commencement 2. This Act shall come into operation on the 1st day of July, 2022.

PART II
AMENDMENT OF THE ANIMAL DISEASES ACT, (CAP. 156)

Construction Cap. 156 3. This Part shall be read as one with the Animal Diseases Act, hereinafter referred to as the “principal Act.”

Amendment of section 3 4. The principal Act is amended in section 3(2) by inserting the words “and prescribe the use of” between the words “pesticide” and “vaccines” appearing in paragraph (g).

PART III

4
AMENDMENT OF THE BANK OF TANZANIA ACT,
(CAP. 197)

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

6. The principal Act is amended in section 35 by deleting subsection (2) and substituting for it the following:
   “(2) The total amount outstanding at any time of advances made by the Bank under this section and section 34 shall not exceed eighteen percentum of the budgeted domestic revenues of each of Governments as defined in section 36.”.

7. The principal Act is amended in section 36(1) by inserting the word “domestic” between the words “budgeted” and “revenues.

PART IV
AMENDMENT OF THE BUSINESS NAMES (REGISTRATION) ACT,
(CAP. 213)

8. This Part shall be read as one with the Business Names (Registration) Act, hereinafter referred to as the “principal Act”.

9. The principal Act is amended in section 2 by adding in the appropriate alphabetical order the following new definition:
   “beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

10. The principal Act is amended in section 4 by deleting paragraph (a) and substituting for it the following:
    “(a) every firm having a place of business in Tanzania;”.

11. The principal Act is amended in section 6(1) by inserting the words “and beneficial owners of the partnership” immediately after the word “partners” appearing in paragraph (d).

12. The principal Act is amended in section 13, by-
    (a) designating the content of section 13 as subsection (1); and
(b) adding immediately after subsection (1) as designated the following:

“(2) A person who-

(a) fails to provide information to the Registrar regarding change in beneficial ownership of the partnership; or

(b) fails to provide the Registrar with statement of particulars containing information on the beneficial owners of the partnership, commits an offence and shall, upon conviction, be liable to a fine of not less than one million shillings but not exceeding five million shillings.”.

13. The principal Act is amended in section 21, by-

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

“(2) Notwithstanding subsection (1), information on the beneficial owners of a business held by the Registrar in the register of beneficial owners shall be accessible to-

(a) national competent authorities with designated responsibilities for combating money laundering and terrorist financing;

(b) national competent authorities that have the function of investigating or prosecuting offences related to money laundering and terrorist financing, or of tracing, seizing, freezing and confiscating criminal assets;

(c) the Financial Intelligence Unit;

(d) the Tanzania Revenue Authority;
(e) any other national competent authority, other than the authorities specified in paragraphs (a), (b) and (c) which are responsible for the prevention of money laundering and funding of terrorism; and

(b) renumbering subsection (2) as subsection (3).

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

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

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

“(2) The total amount of export levy collected under subsection (1) shall be distributed in the following manner:

(a) 50% shall be remitted to the Ministry responsible for agriculture for agricultural input subsidy and the Agriculture Development Fund; and

(b) 50% shall be remitted to the Consolidated Fund.”.

PART VI
AMENDMENT OF THE COMPANIES ACT,
(CAP. 212)

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

17. The principal Act is amended in section 2 by deleting the definition of the term “beneficial owner” and substituting for it the following:

“beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

18. The principal Act is amended in section 115 by deleting subsection (5) and substituting for it the following:
“(5) Where a company fails to comply with subsection (1), (2), (4) or (6), the company and every officer of the company who is in default shall be liable to a fine of not less than one hundred thousand shillings but not exceeding one million shillings.”.

19. The principal Act is amended in section 116(4) by deleting the words “default fine” and substituting for them the words “fine of not less than one hundred thousand shillings but not exceeding one million shillings”.

20. The principal Act is amended in section 393 by adding a proviso immediately after subsection (2) as follows:

“Provided that, the liquidator shall be responsible for maintaining accounting records and underlying documentations relating to the dissolution of a company for a period of at least ten years from the date of dissolution.”.

PART VII
AMENDMENT OF THE COPYRIGHT AND NEIGHBOURING RIGHTS ACT,
(CAP. 218)

21. This Part shall be read as one with the Copyright and Neighbouring Rights Act, hereinafter referred to as the “principal Act”.

22. The principal Act is amended generally by deleting the words “Society” and “Society’s” and substituting for them the words “Office” and “Office’s” respectively.

23. The principal Act is amended in section 4 by inserting in their appropriate alphabetical order the following definitions:

“collective management” means the exercise of copyright and related rights by organisations acting in the interest and on behalf of the owners of rights;

“collective management organisation” means an organisation or body exercising
copyright or related rights on behalf of
the owners of rights, whose main
object is to negotiate for the collection
and distribution of royalties and the
granting of licenses in respect of
copyright works or performer’s rights
in return of an administrative fee;”.

24. The principal Act is amended in section 46 by
deleting the marginal note and substituting for it the
following:
“Administration of copyright and
neighbouring rights”.

25. The principal Act is amended by repealing
section 47 and replacing for it the following:
47. The functions of the Copyright
Office shall be to-
(a) promote and protect the interest
of holders of copyright and
neighbouring rights in the
administration of copyright;
(b) maintain registers of works,
productions and associations of
authors, performers, translators,
producers of sound recordings,
broadcasters and publishers;
(c) search for, identify and publish
the rights of owners;
(d) collect and distribute royalties in
respect of copyright works or
performers rights in areas where
collective management
organisations do not operate;
(e) print, publish, issue or circulate
any information, report,
periodical, books, pamphlet,
leaflet or any other material
relating to copyright and rights
of performers, producers of
sound recordings and
broadcasters;
(f) supervise and issue licenses to the collective management organisations to administer the rights of their members;
(g) give assistance in establishing a collecting organisation for any class of copyright owners;
(h) deal with issues of anti-piracy; and
(i) advise the Minister on all matters relating to copyright.”.

26. The principal Act is amended in section 48, by-
   (a) deleting paragraph (a) and substituting for it the following:
       “(a) to approve the minimum rates of royalties to be levied in respect of uses to be made of works licensed by it;”; and
   (b) deleting the word “registering” appearing in paragraph (b) and substituting for it the word “licensing”.

27. The principal Act is amended by adding immediately after section 48 the following:
   “Imposition of copyright levy

   48A.-(1) There is imposed a copyright levy at a rate of 1.5 percent to be charged on the value of radio/TV set enabling recording, analogue audio recorders, analogue video recorders, CD/DVD copier, digital jukebox and MP 3 player.

   (2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the levy shall be collected and accounted for.”.

28. The principal Act is amended by adding immediately after Part VI the following new Part:
   “PART VIA
   COLLECTIVE MANAGEMENT OF COPYRIGHT”
52A.-(1) A collective management organisation shall not operate in Tanzania without a licence issued by the Office.

(2) The Office shall not license a collective management organisation in respect of the same bundle of rights and category of works if there exists another organisation that has already been licensed under this Act.

(3) A person who operates as a collecting organisation without a licence commits an offence and shall, upon conviction, be liable to a fine of not less than ten million shillings but not exceeding twenty million shillings.

52B. The functions of the collective management organisations shall be to-

(a) promote and encourage creativity in the artistic, literary and scientific fields in Tanzania;

(b) promote and carry out public awareness on copyright and neighbouring rights;

(c) pay the royalties to its members who are the appropriate beneficiaries;

(d) charge fees as approved by the Office to the users of copyright and neighbouring rights;

(e) enter into reciprocal agreements with foreign societies or other bodies of authors or neighbouring rights owners, in collaboration with the relevant authorities, in respect of their members’ works;

(f) foster harmony and understanding between its members with the users of their works for the purpose of protecting their economic rights;

(g) provide its members or other persons in need of it, with information on all matters
relating to copyright and neighbouring rights and to give advice and keep its members informed about their rights and interests;

(h) act as an agent for its members in relation to their copyright and neighbouring rights interests; and

(i) do any act necessary in relation to the copyright and neighbouring rights and interests of its members.

52C. The Office shall license a collective management organisation where-

(a) it is satisfied that the collective management organisation is capable of promoting its members’ interests and of discharging its functions and objectives;

(b) it consists of at least thirty members;

(c) the organisation is incorporated under the Companies Act.

53D.-(1) A collective management organisation shall, as soon as reasonably practicable after the end of each financial year, submit to the Office-

(a) a report of its operations during that year; and

(b) a copy of its audited accounts in respect of that year.

(2) This section shall apply without prejudice to the obligations of a collective management organisation under the provisions of the Companies Act or any other written law.

54E. No matter or thing done by any member of the Board or an employee of the
Office shall, if done *bonafide* in the execution or purported execution of the functions conferred upon that member or employee by this Act, render the member or employee personally liable for that matter or thing.

54F.- (1) A person who is aggrieved by any decision or act of the collective management organisation may, within thirty days from the date of the decision or act, appeal to the Office.

(2) Any person aggrieved by the act or any decision made by the Office may, within thirty days from the date of the decision, appeal to the Minister.

54G. The Minister may, for the purpose of this Part, make regulations prescribing-

(a) procedure for application, issuance and cancellation of licence; and

(b) procedure to be complied by collective management organisations in making rules for collection and distribution of royalties.”.

PART VIII
AMENDMENT OF THE DAIRY INDUSTRY ACT,
(CAP. 262)

29. This Part shall be read as one with the Dairy Industry Act, hereinafter referred to as the “principal Act”.

30. The principal Act is amended in section 10(s) by deleting the words “Tanzania Food, Drugs and Cosmetics Authority” and substituting for them the words “Tanzania Bureau of Standards”.

PART IX
AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT,
(CAP. 147)
31. This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

32. The principal Act is amended in section 16 by deleting subsection (3).

33. The principal Act is amended in section 18 by deleting subsection (5).

34. The principal Act is amended in section 124 by deleting the words “cable, television network or cable operator” and substituting for them the words “operator of cable, terrestrial infrastructure, satellite or other technology”.

35. The principal Act is amended in section 125(1) by deleting paragraph (e) and substituting for it the following:

“(e) any pay-to-view television service provider using cable, terrestrial infrastructure, satellite or other technology when the service is supplied.”.

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

(a) adding immediately below Heading 05.01 the following:

<table>
<thead>
<tr>
<th>Heading No.</th>
<th>H.S. Code No.</th>
<th>Description</th>
<th>Unit</th>
<th>Old Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.04</td>
<td>1704.10.00</td>
<td>Sugar confectionary (including white chocolate), not containing cocoa.</td>
<td>Locally produced</td>
<td>kg</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Imported</td>
<td>kg</td>
<td>Nil</td>
</tr>
<tr>
<td>1704.90.00</td>
<td></td>
<td>- Other</td>
<td>Locally produced</td>
<td>kg</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Imported</td>
<td>kg</td>
<td>Nil</td>
</tr>
</tbody>
</table>
b) adding the words “except those solely used by exporters of horticultural products” immediately after the word “plastics” appearing at the end of the description of Heading 39.23; and

c) inserting immediately before Heading 85.23 the following:
PART X
AMENDMENT OF THE ELECTRONIC AND POSTAL COMMUNICATIONS ACT,  
(CAP. 306)

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

38. The principal Act is amended by adding immediately after section 164A the following:

**164B.**-(1) There is imposed a fee to be charged on television decoder subscription paid at a rate ranging from 500 to 2,000 shillings.

(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the fee shall be collected and accounted for.”.

PART XI
AMENDMENT OF THE ENERGY AND WATER UTILITIES REGULATORY AUTHORITY ACT,  
(CAP. 414)

39. This Part shall be read as one with the Energy and Water Utilities Regulatory Authority Act, hereinafter referred to as the “principal Act”.

40. The principal Act is amended in section 7(1)(b), by-

(a) deleting the word “establish” appearing in subparagraph (ii) and substituting for it the word “enforce”; and

(b) deleting the words “standards for the” appearing in subparagraph (iii).
PART XII
AMENDMENT OF THE EXPORT TAX ACT,
(CAP. 196)

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

42. The principal Act is amended in the Schedule by adding immediately after item 2 the following:

<table>
<thead>
<tr>
<th>No.</th>
<th>Item</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>Copper waste or scrap metals of Headings 72.04 and 74.04</td>
<td>Thirty percentum of the value of the commodity (f.o.b) or 150 USD per tonne, whichever is greater.</td>
</tr>
</tbody>
</table>

PART XIII
AMENDMENT OF THE FERTILIZERS ACT,
(CAP. 378)

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

44. The principal Act is amended in section 28 by deleting the phrase “and conform to the standards prescribed in the regulations”.

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

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

17
46. The principal Act is amended in section 3 by adding a proviso to subsection (2) as follows:

“Provided that, such charge shall be charged solely on a round trip to a destination within Mainland Tanzania.”.

47. The principal Act is amended in the Schedule by deleting the words “USD 16” appearing in the third column of item 2 and substituting for them the words “USD 10”.

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

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

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

“winning” means the receipt of an amount of payment or other consideration including a prize, award or reward given by way of money, assets, goods or property in kind to a person after having participated in a gaming activity recognised under this Act;

“withholding agent” means a person required to withhold gaming tax on winning from a payment under this Act and remit the amount withheld to the Commissioner;”.

50. The principal Act is amended in section 31-

(a) in subsection (2)(b) by inserting the word “monthly” between the words “the” and “gross”;

(b) adding immediately after subsection (5) the following:
“(6) The provisions of the Tax Administration Act relating to the maintenance of documents, tax liability, collection and recovery of tax, imposition of interest, tax enforcement, objection and appeal shall apply with respect to gaming tax under this Act.”.

51. The principal Act is amended in section 31A by-

(a) deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding subsection (1)-
(a) land-based casino shall be taxed at a rate of twelve percent on the amount or value of winnings; and
(b) sports betting shall be taxed at a rate of ten percent on the amount or value of winnings.”;

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

“(4) For purposes of collecting gaming tax under subsection (1), the licencee of a gaming activity in which the winning is made and paid for, shall be a withholding agent of a person entitled to the winning and responsible for-

(a) issuing notifications necessary for collection of gaming tax on winning and withholding the gaming tax at the time of payment of winning;
(b) remitting the withheld gaming tax to the Commissioner electronically on or before the seventh day of the following month from the month of payment of the winning; and
(c) submitting return or certificate of payment of the withheld gaming tax to the Commissioner not later than fifteen days following the end of each calendar month.
(5) The Commissioner may, subject to subsection (4) and in consultation with the Board, issue guidelines on the mode of reporting and collection of gaming tax on winning under this Act.

(6) A licensee or withholding agent who fails to withhold gaming tax under this Act shall be responsible to pay the amount of gaming tax on winning not withheld together with the interest and penalty as provided for under the Tax Administration Act.”.

PART XVI
AMENDMENT OF THE GOVERNMENT LOANS, GUARANTEES AND GRANTS ACT,
(CAP. 134)

52. This Part shall be read as one with the Government Loans, Guarantees and Grants Act, hereinafter referred to as the “principal Act”.

53. The principal Act is amended in section 3 by deleting the proviso to subsection (1) and substituting for it the following:

“Provided that, the authority conferred upon the Minister by this section shall be exercised in such a manner that the borrowing does not exceed the sustainability threshold indicators from debt sustainability analysis conducted on annual basis or at any other period as the Minister may deem appropriate.”.

54. The principal Act is amended in section 19, by-

(a) deleting the words “Commissioner for Policy Analysis” appearing in subsection (1) and substituting for them the words “Commissioner responsible for Debt Management”;

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

“(3) Members of the technical committee shall be-
(a) heads of unit involved in debt management from the respective institutions as specified under section 18 of this Act;
(b) head of the institution or division responsible for national planning in the Ministry responsible for finance;
(c) Commissioner for policy analysis in the Ministry responsible for finance;
(d) head of institution or division responsible for public and private partnership; and
(e) Treasury Registrar.”.

55. The principal Act is amended by repealing section 20 and replacing for it the following:

“Secretariat 20. The department responsible for debt management within the Ministry shall, in such manner as may be provided for in the regulations, constitute the National Committee Secretariat.”.

PART XVII
AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE ACT, (CAP. 120)

56. This Part shall be read as one with the Hides, Skins and Leather Trade Act, hereinafter referred to as the “principal Act”.

57. The principal Act is amended in section 3-

(a) in the interpretation of the term “hide” by adding the words “but does not include trophy as defined in the Wildlife Conservation Act” immediately after the word “camels”.
(b) in the interpretation of the term “skin” by deleting the words “animal of the smaller kinds, including sheep, goat, pigs, reptiles, birds and fishes or the immature animals of larger species including calves” and substituting for them the words “domestic
animal of the smaller kind, including sheep, goat, pigs, birds and fishes or the immature animals of larger species including calves but does not include trophy as defined in the Wildlife Conservation Act”.

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

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

59. The principal Act is amended in section 3-
(a) in the definition of the term “business”, by-
   (i) adding immediately after paragraph (a) the following:
       “(b) a transaction or activity carried out through the internet or an electronic means including an electronic service or transaction conducted in the digital market place regardless of the manner in which such transaction is carried out;”;
   (ii) renumbering paragraph (b) as paragraph (c);
(b) by adding in the appropriate alphabetical order the following definitions:
       “‘digital market place’ means a platform which enables direct interaction between buyers and sellers of electronic services;
       “‘electronic service’ has the meaning ascribed to it under section 51 of the Value Added Tax Act;
       “alternative financing arrangement” means any financial arrangement approved by the Bank of Tanzania other than
conventional financial arrangements;”.

60. The principal Act is amended in section 10(3)(b), by-
(a) deleting the word “and” appearing at the end of subparagraph (i);
(b) deleting a comma appearing at the end of subparagraph (ii) and substituting for it a semi-colon and the word “and”; and
(c) adding immediately after subparagraph (ii) the following:
“(iii) for a special strategic investment approved by the National Investment Steering Committee under the Tanzania Investment Act,”.

61. The principal Act is amended in section 12(5) by deleting the definition of the term “equity” and substituting for it the following:
“equity” means paid up share capital at the end of the year of income;”.

62. The principal Act is amended in section 32, by-
(a) adding immediately after subsection (6) the following:
“(7) For the purpose of this section, where an alternative financing arrangement approved by the Bank of Tanzania is payable as cost plus margin, the margin shall be treated in the same manner as interest.”; and
(b) renumbering subsection (7) as subsection (8).

63. The principal Act is amended by adding Division VI immediately after section 65S as follows:

“DIVISION VI
Transportation
65T.- (1) The income of a resident person engaged in transportation of passengers or goods shall be determined in accordance with Subdivision B of Part III.
(2) Expenses of a resident person engaged in transportation of passengers or goods shall be determined in accordance with Subdivision D of Part III.

(3) Notwithstanding the provisions of sub-section (1), tax payable by a resident person under this Division shall be determined in accordance with the rates prescribed in paragraph 2(5) of the First Schedule.

(4) The tax payable under subsection (3) shall be the person’s advance tax.

(5) The persons referred to under this Division shall comply with electronic means of issuing receipts as may be prescribed by the Commissioner.”.

Amendment of section 66

64. The principal Act is amended in section 66(4) by adding the words “whether physically or through any electronic means” immediately after the words “United Republic” appearing in paragraph (b).

Amendment of section 69

65. The principal Act is amended in section 69, by-

(a) adding the words “including payment made for harnessing, generating or utilising land, air or water natural resources for generation of power or anything of value whether the respective natural resource is located alongside the border or within the country” immediately after the word “waters” appearing at the end of paragraph (c); and

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

“(m) payments made by an individual other than payments made in conducting a business in respect of a service rendered by a non-resident through a digital marketplace.”

Amendment of section 74

66. The principal Act is amended in section 74(1)(b) by adding the words “and in the case of distributions by a resident financial institution and for purpose of section 75(6), amount of distributions which
are treated as not-distributable as determined by the Bank of Tanzania” immediately after the word “respectively”.

67. The principal Act is amended by adding immediately after section 77 the following:

“Tax credit for business or investment operating in both Mainland Tanzania and Tanzania Zanzibar, may claim a tax credit for year of income for any income tax paid by the person in relation to the person’s taxable income from business or investment carried out in Mainland Tanzania or Tanzania Zanzibar, as the case may be.”

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

(a) deleting paragraph (a);
(b) renaming paragraphs (b) to (e) as paragraphs (a) to (d) respectively; and
(c) adding immediately after paragraph (d) as renamed the following:

“(e) interest paid to a holder of corporate or municipal bonds issued and listed at the Dar es Salaam Stock Exchange with effect from 1st July, 2022.”.

69. The principal Act is amended in section 86(1), by-

(a) deleting the semi-colon and the word “and” appearing at the end of paragraph (f); and
(b) deleting paragraph (g).

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

“Tax payment on income realised through

90A.- (1) Where a non-resident person receives a payment that has a source in the United Republic from an individual, other than a payment made in the course
of conducting business, in respect of services rendered through a digital market place, such person shall pay income tax for payments received in a calendar month by way of single instalment equal to two percent of the gross payment.

(2) A person referred to under subsection (1) shall be liable to pay income tax by filing a return to the Commissioner on or before the seventh day of the month following the month to which the payment relates.

(3) The Minister may, by regulations, prescribe procedures for assessing and collecting income tax or giving effect to the provisions of this section.

(4) For the purpose of subsection (1), “gross payment” means the payment made but does not include value added tax.”.

71. The principal Act is amended in section 92(b) by adding the words “or 90A” immediately after figure “90(1)”.

72. The principal Act is amended in the First Schedule-
(a) in paragraph 2, by-
(i) adding the words “not including income derived by independent professionals and providers of, technical, management, construction and training services” immediately after the word “business” appearing in subparagraph (1)(a);
(ii) deleting the table appearing in subparagraph (3) and substituting for it the following:

<table>
<thead>
<tr>
<th>TURNOVER</th>
<th>TAX PAYABLE WHERE SECTION 35 OF TAX</th>
<th>TAX PAYABLE WHERE SECTION 35 OF TAX</th>
</tr>
</thead>
</table>

26
Where turnover does not exceed Tshs. 4,000,000/=  
ADMINISTRATION ACT IS NOT COMPLIED WITH
NIL
NIL

Where turnover exceeds Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=  
Tshs. 100,000/=  
3% of turnover in excess of Tshs. 4,000,000/=  

Where turnover exceeds Tshs. 7,000,000/= but does not exceed Tshs. 11,000,000/=  
Tshs. 250,000/=  
Tshs. 90,000/= plus 3% of turnover in excess of Tshs. 7,000,000/=  

Turnover of Tshs. 11,000,001/= but does not exceed Tshs. 100,000,000/=  
3.5% of turnover

(iii) adding immediately after subparagraph (3) the following:

“(4) The Minister may, in consultation with the Minister responsible for finance of the Revolutionary Government of Zanzibar, determine the presumptive rate applicable in Tanzania Zanzibar.

(5) The rates of income tax referred to in section 65T shall be as follows:

<table>
<thead>
<tr>
<th>Category of Vehicles</th>
<th>Tax Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Category A: Goods Vehicle</strong></td>
<td></td>
</tr>
<tr>
<td>Load Vehicle between 0 - 1 Tonne</td>
<td>180,000</td>
</tr>
<tr>
<td>Load Vehicle between 1 - 5 Tonnes</td>
<td>450,000</td>
</tr>
<tr>
<td>Load Vehicle between 6 - 10 Tonnes</td>
<td>720,000</td>
</tr>
<tr>
<td>Load Vehicle between 11 - 15 Tonnes</td>
<td>1,710,000</td>
</tr>
<tr>
<td>Load Vehicle between 16 - 20 Tonnes</td>
<td>2,430,000</td>
</tr>
<tr>
<td>Load Vehicle between 21 - 25 Tonnes</td>
<td>2,610,000</td>
</tr>
<tr>
<td>Load Vehicle above 25 Tonnes</td>
<td>2,790,000</td>
</tr>
</tbody>
</table>

| **Category B: Passenger Vehicle** | |
| Bus and other similar vehicle with seating capacity below 10 passengers | 180,000 |
| Bus with seating capacity above 10 but below 16 passengers | 450,000 |
| Bus with seating capacity from 16 up to 30 passengers | 720,000 |
(b) in paragraph 4(b), by-

(i) adding immediately after subparagraph (ii) the following:

“(iii) in the case of royalty referred to in paragraph (c) of the definition of the term “royalty” - ten percent;”; and

(ii) renumbering subparagraph (iii) as subparagraph (iv).

Amendment of Second Schedule

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

“(y) amount derived from gain on realisation or transfer of mineral rights and mineral information to a partnership entity formed between the Government and an investor;

(z) amount derived from gain on realisation or transfer of free carried interest shares from a partnership entity to the Government;

(aa) amount derived from gain on realisation or transfer of shares to the Government through the Treasury Registrar.”.
PART XIX
AMENDMENT OF THE INSURANCE ACT,
(CAP. 394)

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

75. The principal Act is amended by adding immediately after section 133 the following:

```
133A.- (1) Subject to the provisions of this Act and any other written law, a person shall not import goods or operate a public market, commercial building, marine vessel, ferry or pantoon without obtaining an insurance cover.

(2) The Minister shall, by regulations, prescribe commercial buildings, public markets and imported goods requiring mandatory insurance.
```

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

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

77. The principal Act is amended in section 33, by-

(a) deleting the words “one per centum per month shall be payable on the unpaid amount until payment of the amount is made, and such interest shall be collected and recoverable in the same manner as rent.” appearing in subsection (11) and substituting for them the words “zero point five per centum per month shall be payable on the unpaid amount until payment of the amount is made and interest at the rate of one per centum per month after twelve months, and such interest shall be collected and recoverable in the same manner as rent”; and
(b) adding immediately after subsection (12) the following:

“(13) Without prejudice to the provision of subsection (10), the Minister responsible for finance may, upon recommendation from the Minister, exempt the whole or part of interest accrued from land rent arrears.

(14) The Minister may, in consultation with the Minister responsible for finance, make regulations prescribing the criteria, manner and procedure for grant of exemption under this section.”.

PART XXI
AMENDMENT OF THE LAND TRANSPORT REGULATORY AUTHORITY ACT,
(CAP. 413)

Construction
Cap. 413
78. This Part shall be read as one with the Land Transport Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of section 5
79. The principal Act is amended in section 5(1)(c), by-
(a) deleting the word “establish” appearing in subparagraph (i) and substituting for it the word “enforce”; and
(b) deleting the words “standards for the” appearing in subparagraph (ii).

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

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

Amendment of Schedule
81. The principal Act is amended in paragraph 1 of Schedule-
(a) by deleting the figure “5%” appearing in subparagraph (c) and substituting for it the figure “3%”; and
(b) in the third column, by adding immediately after the last item the following:

“• a cess on seeds”.

PART XXIII
AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT AUTHORITIES) ACT,
(CAP. 287)

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

83. The principal Act is amended in section 113 by adding immediately after subsection (2) the following:

“(3) Each district authority shall establish a one-stop centre for co-coordinating, encouraging, promoting and facilitating business within its area of jurisdiction.

(4) The Minister may make regulations for better implementation of the provisions of subsection (3)”.

PART XXIV
AMENDMENT OF THE LOCAL GOVERNMENT (URBAN AUTHORITIES) ACT,
(CAP. 288)

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

85. The principal Act is amended in section 60 by adding immediately after subsection (5) the following:

“(6) Each urban authority shall establish a one-stop centre for co-coordinating, encouraging, promoting and facilitating business within its area of jurisdiction.
(7) The Minister may make regulations for better implementation of the provisions of subsection (6).”.

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

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

87. The principal Act is amended in section 87(1), by-
(a) adding immediately after paragraph (c) the following:
   (d) “in the case of gold sold at refinery centers, of four per centum;
   (e) in the case of coal used as industrial raw material, of one per centum;”;
(b) renaming paragraphs (d) and (e) as paragraphs (f) and (g), respectively.

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

88. This Part shall be read as one with the National Payment Systems Act, hereinafter referred to as the “principal Act”.

89. The principal Act is amended in section 46A, by-
(a) deleting the marginal note and substituting for it the following:
   “Electronic money transactions levy”
(b) deleting the words “mobile money transfer” wherever they appear and substituting for them the words “electronic money”;
(c) deleting figure “10,000” appearing in subsection (1) and substituting for it figure “4,000;
(d) adding immediately after subsection (2) the following:
“(3) The provisions of this section shall not apply to transactions involving payment of salaries by employers.”.

PART XXVII
AMENDMENT OF THE OCCUPATIONAL SAFETY AND HEALTH ACT,
(CAP. 297)

90. This Part shall be read as one with the Occupational Safety and Health Act, hereinafter referred to as the “principal Act”.

91. The principal Act is amended in section 17(3) by inserting the words “within seven days” immediately before the words “upon fulfilling”.

PART XXVIII
AMENDMENT OF THE PORTS ACT,
(CAP. 166)

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

93. The principal Act is amended in section 67 by deleting subsection (3) and substituting for it the following:

“(3) The Tanzania Revenue Authority shall collect wharfage revenue and deposit the same in a bank account opened at the Bank of Tanzania and the revenue shall be disbursed to the Authority by the Paymaster General.”.

PART XXIX
AMENDMENT OF THE TANZANIA INVESTMENT ACT,
(CAP. 38)

94. This Part shall be read as one with the Tanzania Investment Act, hereinafter referred to as the “principal Act”.

95. The principal Act is amended in section 20(8) by deleting the words “the Minister for finance shall confer such additional fiscal incentives as approved by the National Investment Steering
Committee under an order published in the *Gazette*” and substituting for them the words “such fiscal incentives shall be granted in accordance with the relevant tax law”.

**PART XXX**

**AMENDMENT OF THE TANZANIA REVENUE AUTHORITY ACT,**

(CAP. 399)

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

97. The principal Act is amended in section 10(1), by-

(a) deleting the words “national policy” appearing in paragraph (b) and substituting for them the words “fiscal policy”; and

(b) deleting the words “Zanzibar Government” appearing in paragraph (c) and substituting for them the words “Revolutionary Government of Zanzibar”.

98. The principal Act is amended in section 23A(2), by-

(a) adding the words “self-financing operational services” immediately after the words “consultancy services”; and

(b) adding a proviso as follows:

“Provided that, the amount collected as custom processing fees arising from fees on self-financing operational services shall be retained by the Authority for a period of one year from 1st July, 2022 up to 30th June, 2023.”.

99. The principal Act is amended in paragraph 1 of the Second Schedule by adding immediately after subparagraph (4) the following:

“(5) A member of the Board under section 10(1)(a) to (e) may attend meetings of the Board in person or through a duly appointed proxy:

34
Provided that, the appointed proxy shall be of a rank of Director or above.”.

PART XXXI
AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT,
(CAP.415)

Construction
Cap. 415

Amendment of
section 5

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

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

(a) deleting a semicolon and the word “and” appearing at the end of paragraph (g) and substituting for it a fullstop; and
(b) deleting paragraph (h).

Amendment of
section 7

102. The principal Act is amended in section 7 by deleting subsection (1) and substituting for it the following:

“(1) The Corporation shall have exclusive mandate as to the carrying out of clearing and forwarding functions relating to import and export of arms and ammunition, mineral concentrates, chemical used by mining companies, Government trophies and live animals under the Wildlife Conservation Act.”.

Amendment of
section 12

103. The principal Act is amended in section 12(1), by-

(a) deleting the word “establish” appearing in paragraph (b) and substituting for it the word “enforce”; and
(b) deleting the words “standards for the” appearing in paragraph (c).
PART XXXII
AMENDMENT OF THE TAX ADMINISTRATION ACT,
(CAP. 438)

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

105. The principal Act is amended in section 3(3) by adding the words “or any other electronic system” immediately after the word “machine” appearing in paragraph (a) of the definition of the term “fiscal device”.

106. The principal Act is amended in section 22, by-
(a) deleting subsection (2) and substituting for it the following:

“(2) Notwithstanding the provision of subsection (1), the Commissioner General shall-

(a) register and issue Taxpayer Identification Number to every Tanzanian citizen who has been registered and issued with a National Identification Number under the Registration and Identification of Persons Act; and

(b) ensure each Taxpayer Identification Number issued is connected with a National Identification Number.”;

(b) adding a proviso to subsection (3) as follows:

“Provided that, for purposes of this Act, a registered person with a branch in Tanzania Zanzibar shall use Zanzibar Registration Number issued by Zanzibar Revenue Board.”;

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

“(5) The provisions of subsection (2) shall come into operation on 1st January, 2023.”;
(d) renumbering subsections (5) to (8) as subsections (6) to (9) respectively; and
(e) deleting the reference to subsection (5) appearing in subsection (7) and (8) as renumbered and substituting for it the reference to subsection (6)”.

107. The principal Act is amended by repealing section 28 and replacing for it the following:

“Licensing of tax consultants

28.- (1) Subject to subsection (2), the Commissioner General may licence an individual to act as a tax consultant on behalf of any person under a tax law for purposes of discharging the person’s obligation in a tax law.

(2) The Commissioner General shall not licence an individual to act as a tax consultant under a tax law unless he is satisfied that the individual has fulfilled the conditions prescribed in the regulations or licence issued by the Commissioner.

(3) A duly licensed tax consultant may act as an agent of a taxpayer under any tax law subject to conditions prescribed in the regulations or licence.

(4) Except as otherwise provided for under this Act, an individual other than an employee or manager of a person, who is not licensed under this section, shall not act on behalf of such person or communicate with the Commissioner General on pretext of representing a person on any matter under any tax law.”.

108. The principal Act is amended in section 35(10) by deleting the date “1st July, 2021” and substituting for it the date “1st July, 2022.”.
109. The principal Act is amended by adding immediately after section 37 the following:

"Electronically filing of tax returns

37A.-(1) Every taxpayer required to file return shall file the return electronically on or before the due date as prescribed in the specific tax law.

(2) The Minister may prescribe the form and manner in which the tax return shall be filed electronically.

(3) Notwithstanding subsection (1), the Commissioner General may, by notice in writing and under special circumstances, permit a person to file a tax return manually or by any other means.”.

110. The principal Act is amended by adding immediately after section 45 the following:

"Registration and monitoring of storage facility

45A.-(1) Any person who establishes a storage facility with the aim of keeping goods for business purposes shall register the facility with the Commissioner General.

(2) The owner of the storage facility registered under subsection (1) shall keep records of all stored goods and report to the Commissioner General on monthly basis in the manner prescribed by the Commissioner General.

(3) Where the Commissioner General satisfies himself that a storage facility has not been registered as required or goods have been kept without being reported as required under subsection (2), the facility owner shall be liable to a penalty of 300 currency points and be responsible to pay any detected loss of revenue with respect to undisclosed goods, whether the goods are owned by the storage facility owner or not.”.

38
Amendment of section 65

111. The principal Act is amended in section 65, by-
(a) inserting the words “Subject to subsection (2)” immediately before the word “Where” appearing at the beginning of subsection (1); and
(b) deleting subsection (2) and substituting for it the following:

“(2) The provisions of subsection (1) shall apply where the default which occurred was due to fraud as it shall be proved in a court of law.”.

Amendment of section 82

112. The principal Act is amended in section 82 by deleting the opening phrase and substituting for it the following:

“Notwithstanding the provisions of a tax law relating to offence, a person who fails to comply with a provision of a tax law commits an offence and shall, on conviction be liable-”;

Amendment of section 86

113. The principal Act is amended in section 86-
(a) by deleting paragraph (b) appearing in subsection (1) and substituting for it the following:

“(b) fails to issue fiscal receipt or fiscal invoice at the time of supply of goods, rendering service or receiving payment for goods or service;”;

(b) in subsection (4) by deleting the word “for” appearing between the words “payment” and “goods” and substituting for it the words “or receipt of”.

Amendment of section 87

114. The principal Act is amended in section 87 by adding immediately after subsection (4) the following:

“(5) A person who is required to be registered or licensed under a tax law to perform any function and fails to apply for such registration or licensing within the
period prescribed by law or as may be notified by the Commissioner General commits an offence and shall, on conviction, be liable to a fine not exceeding 500 currency points or to imprisonment for a term not exceeding one year or to both.”.

115. The principal Act is amended by adding immediately after section 91 the following:

“Excise duty offences
Cap. 147
91A.- (1) A person who, contrary to the provisions of the Excise (Management and Tariff) Act-

(a) manufactures any excisable goods without being licenced by the licensing authority;
(b) does not abide with any of the condition in a licence imposed on him or breaches any of the licence conditions given to him;
(c) does not obey a suspension or revocation of his licence by the Commissioner together with any condition thereof;
(d) fails to keep records with respect to manufacture, storage and delivery of excisable goods at his factory or place of work in the prescribed manner;
(e) denatures spirits for sale without being licenced by the licensing authority and adopting the prescribed formula;
(f) fails to make entry or declaration, before commencing manufacture of excisable goods, of each building, room, place, machinery or equipment, item of plant for the manufacture, preparation for sale or storage of excisable goods;

(g) makes use of any building, room, place, machinery or equipment or item of plant for manufacture, preparation for sale or storage of excisable goods without a valid entry;

(h) makes use of a building, room, place, machinery or equipment or item of manufacture, preparation for sale or storage of excisable goods for purpose other than that declared in the approved entry; or

(i) effects alteration in shape, position, or capacity of a building, room, place of manufacture or preparation for sale or storage of excisable goods without prior permission of the Commissioner, commits an offence and shall, on conviction, be liable to a fine not exceeding 330 currency points or
to imprisonment for a term not exceeding three years or to both.

(2) Where a person who commits an offence under subsection (1) is a subsequent offender, such person shall, on conviction, be liable to a fine of not less than 330 currency points but not exceeding 3500 currency points or to imprisonment for a term of not less than five years but not exceeding twenty years or to both.

(3) In addition to the penalty provided for under subsection (1) or (2), the court may issue an order for forfeiture of any plant, excisable goods or materials connected to the commission of the offence.”.

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

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

117. The principal Act is amended in section 22, by-
(a) deleting the words “through mediation” appearing in subsection (7); and
(b) deleting the word “mediation” wherever it appears in subsection (8) and substituting for it the words “amicable settlement”.

42
PART XXXIV
AMENDMENT OF THE TRUSTEES INCORPORATION ACT,
(CAP. 318)

118. This Part shall be read as one with the Trustee Incorporation Act, hereinafter referred to as the “principal Act”.

119. The principal Act is amended in section 1A by deleting the definition of the term “beneficial owner” and substituting for it the following:

““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

120. The principal Act is amended in section 16, by-
(a) deleting subsection (2) and substituting for it the following:

“(2) Where-
(a) a person ceases to be a trustee or a beneficial owner and a new trustee is appointed;
(b) a person who becomes a beneficial owner or a trustee changes his name, residence or postal address; or
(c) a beneficial owner changes his particulars pursuant to section 2(3),
the trustees for the time being shall, within one month of the change, notify the Administrator General in the prescribed manner.”;
(b) adding immediately after subsection (2) the following:

“(3) Any trustee who fails to comply with the requirements of subsection 2 or section 2(2) commits an offence and shall, on conviction, be liable to a fine of not less than two hundred thousand shillings but not exceeding one million shillings.”; and
(c) renumbering subsection (3) as subsection (4).

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

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

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

“alternative financing product” means any financial product approved by the Bank of Tanzania other than conventional financial products;”.

123. The principal Act is amended in section 6-

(a) by adding immediately after subsection (1) the following:

“(1A) Notwithstanding the provisions of subsection (1), the Minister shall, upon approval by the Cabinet and by order published in the Gazette, grant value added tax exemption on goods or services for implementation of special strategic investments approved by the National Investment Steering Committee under the Tanzania Investment Act.”; and

(b) in subsection (2) by adding the words “as duly approved by the Minister” immediately after the word “services” appearing in the proviso to paragraph (e).”

124. The principal Act is amended in section 11(10) by adding the words “and Heading 87.16 and HS Code 8701.20.90 locally manufactured or assembled in a customs bonded warehouse” immediately after the word “Union”.”
125. The principal Act is amended in section 64 by adding immediately after subsection (4) the following:

“(5) Notwithstanding subsection (1), where it is not practicable to appoint a tax representative due to his business circumstances, a non-resident person shall apply to the Commissioner to be registered in accordance with procedures prescribed in the regulations.”.

126. The principal Act is amended in section 69(1) by deleting the words “section 70” and substituting for them the words “section 68”.

127. The principal Act is amended in section 94(2) by adding immediately after paragraph (g) the following:

“(h) prescribing the manner and procedure of dealing in loans, including alternative financing products approved by the Bank of Tanzania.”.

128. The principal Act is amended in the Schedule-(a) in Part I-(i) by adding immediately after subitem 23 appearing in item 1 the following:

```
<table>
<thead>
<tr>
<th>S/N</th>
<th>IMPLEMENT</th>
<th>HS CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>24.</td>
<td>Ear tag</td>
<td>3926.90.90</td>
</tr>
<tr>
<td>25.</td>
<td>Ear tag applicators</td>
<td>8456.90.00</td>
</tr>
<tr>
<td>26.</td>
<td>Automatic turning table</td>
<td>8207.30.00</td>
</tr>
<tr>
<td>27.</td>
<td>Stunning box</td>
<td>8438.50.00</td>
</tr>
<tr>
<td>28.</td>
<td>Lessor beam machines</td>
<td>9402.90.90</td>
</tr>
</tbody>
</table>
```

(ii) by adding immediately after subitem 8 appearing in item 2 the following:

...
9. Agro net 56.08

(iii) in item 3, by-
(a) deleting the phrase “except with additives and long life milk” appearing in sub items 8 and 9;
(b) adding immediately after figure “08.10” appearing in the third column of sub item 12 the words “and 0905.10.00”;
(c) adding immediately after item 42 the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>IMPLEMENT</th>
<th>HS CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>43</td>
<td>Standing tree</td>
<td>06.02</td>
</tr>
</tbody>
</table>

(iv) in item 4, by-
(a) adding a “comma” and the figure “3926.90.10” immediately after the figure 5608.11.00 appearing in the third column of subitem 2; and
(b) adding immediately after subitem 5 the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>IMPLEMENT</th>
<th>HS CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>fishing hooks, reels and lines</td>
<td>9507.20.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9507.90.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9507.30.00</td>
</tr>
</tbody>
</table>

(v) in item 6 by adding immediately after subitem 10 the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>IMPLEMENT</th>
<th>HS CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Dairy packaging materials</td>
<td>3923.30.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4819.10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4819.20.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4819.20.90</td>
</tr>
</tbody>
</table>

(vi) by deleting item 18 and substituting for it the following:

“18. Importation of arms and ammunition, parts and accessories thereof, equipment and machineries for the official
use of the armed forces as certified by the Ministry responsible for security and defence.”;

(vii) by adding the words “up to 30th December, 2022” immediately after the word “services” appearing in item 22;

(viii) by deleting item 27 and substituting for it the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>27.</td>
<td>A supply of double refined edible oil from locally grown seeds by a local manufacturer for a period of one year from 1st July, 2022 to 30th June, 2023.</td>
</tr>
<tr>
<td>28.</td>
<td>A supply of raw materials of HS Code 2836.20.00, 2836.30.00, 2836.50.00 and packaging materials to be solely and directly used by a local manufacturer of double refined edible oil from locally grown seeds for a period of one year from 1st July, 2022 to 30th June, 2023.</td>
</tr>
<tr>
<td>29.</td>
<td>A supply of sisal ropes of HS Code 5607.21.00 and 5607.29.00</td>
</tr>
</tbody>
</table>

(b) in Part II, by-

(i) deleting item 20 and substituting for it the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.</td>
<td>An import of machinery of HS Code 8438.50.00 and 8453.10.00 by a local manufacturer of hides and skins; and a registered abattoir for exclusive use of skinning, dehiding and leather processing in Mainland Tanzania duly certified by the Ministry responsible for livestock or fishery.</td>
</tr>
</tbody>
</table>

(ii) deleting item 27 and substituting for it the following:

<table>
<thead>
<tr>
<th>S/N</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>27.</td>
<td>An import of cold rooms of HS Code 9406.10.20, 9406.20.20, 9406.90.20 and refrigerated truck of HS Codes 8704.21.90; 8704.22.90, 8704.23.90, 8704.31.90, 8704.32.90, 8704.90.90 by a person engaged in livestock, fishery or agriculture duly certified by the Ministry responsible for livestock, fishery or agriculture.</td>
</tr>
</tbody>
</table>

(iii) adding immediately after item 28 the following:

---
<table>
<thead>
<tr>
<th>S/ N</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>29.</td>
<td>An import of raw materials of HS Code 2528.00.00, 2710.99.00, 3505.20.00 and equipment and machineries of Chapters 84 and 85 to be solely and directly used in manufacturing of fertilizers duly certified by the Ministry responsible for industries.</td>
</tr>
<tr>
<td>30.</td>
<td>An import of soil testing equipment of HS Code 9031.80.00, 9027.81.00 and 9027.89.00 as certified by the Ministry responsible for agriculture.</td>
</tr>
<tr>
<td>31.</td>
<td>An import of moisture meter of HS Code 9031.80.00, rain gauge for weather stations of HS Code 9015.80.00, PH meters of HS Code 9031.80.00 tissue culture equipment of HS Code 8419.89.00 and tension meters of HS Code 9031.80.00 as certified by the Ministry responsible for agriculture.</td>
</tr>
<tr>
<td>32.</td>
<td>An import of meteorological equipment and machinery by the Tanzania Meteorological Authority.</td>
</tr>
<tr>
<td>33.</td>
<td>An import of raw materials of HS Code 7208.39.00, 3810.90.00, 3401.19.00, 7904.00.00, 4016.93.00, 8481.10.00 and 8309.90.90 by a manufacturer of gas cylinders upon signing a performance agreement with the Government of the United Republic.</td>
</tr>
</tbody>
</table>

**PART XXXVI**

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

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

130. The principal Act is amended in section 19(1), by-

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

“(i) intern students from higher learning institutions or technical and vocational education and training institutions who are under the Tanzania Employment Service Agency program;”;

and

(b) renaming paragraph (i) as paragraph (j).

Passed by the National Assembly on the 28<sup>th</sup> June, 2022

**NENELWA J. MWIHAMBI**

*Clerk of the National Assembly*