

THE UNITED REPUBLIC OF TANZANIA

**ACT SUPPLEMENT**

**No. 6**

**11<sup>th</sup> July, 2014**

*to the Gazette of the United Republic of Tanzania No. 28 Vol 95 dated 11<sup>th</sup> July, 2014*

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THE FINANCE ACT, 2014

ARRANGEMENT OF PARTS

<i>Part</i>	<i>Title</i>
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE BUSINESS LICENSING ACT, [NO. 25 OF 1972]
PART III	AMENDMENT OF THE CUSTOMS (MANAGEMENT AND TARIFFS) ACT, (CAP.403)
PART IV	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFFS) ACT, (CAP.147)
PART V	AMENDMENT OF THE EXECUTIVE AGENCIES ACT, (CAP.245)
PART VI	AMENDMENT OF THE EXPORT TAX ACT, (CAP.196)
PART VII	AMENDMENT OF THE INCOME TAX ACT, (CAP.332)
PART VIII	AMENDMENT OF THE PUBLIC FINANCE ACT, (CAP.348)
PART IX	AMENDMENT OF THE ROAD AND FUEL TOLLS ACT, (CAP.220)

- PART X AMENDMENT OF THE TANZANIA INVESTMENT ACT,  
(CAP.38)
- PART XI AMENDMENT OF THE TREASURY REGISTRAR (POWERS  
AND FUNCTIONS) ACT, (CAP.370)
- PART XII AMENDMENT OF THE VOCATIONAL EDUCATION AND  
TRAINING ACT, (CAP.82)

## THE UNITED REPUBLIC OF TANZANIA



NO. 2 OF 2014

I ASSENT,  
JAKAYA MRISHO KIKWETE,  
*President*

[3<sup>rd</sup> July, 2014]

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

ENACTED by Parliament of the United Republic of Tanzania.

PART I  
PRELIMINARY PROVISIONS

Short title  
G. N. No  
208 of  
2014

1. This Act may be cited as the Finance Act, 2014.

Commence-  
ment

2. This Act shall be deemed to have come into operation on the 1<sup>st</sup> July, 2014.

PART II  
AMENDMENT OF THE BUSINESS LICENSING ACT,  
(No.25 of 1972)

Construction  
Act No. 25  
of 1972

3. This Part shall be read as one with the Business Licensing Act, hereinafter referred to as the "principal Act".

Amendment of  
section 2

4. The principal Act is amended in section 2 by inserting the following definition in its appropriate alphabetical order-

““subsidiary licence” means a licence for the same kind of business carried on by the same entity at any other place other than the principal place of business.”

Amendment of section 3

5. The principal Act is amended in section 3 by -

- (a) deleting subsection (4); and
- (b) renumbering subsection (5) as subsection (4).

Repeal and substitution of section 7

6. The principal Act is amended by repealing section 7 and substituting for it the following-

“Validity of licences 7.-(1) Every business licence granted under this Act shall be valid for a period of twelve months from the date of issuance.”

(2) Notwithstanding subsection (1), a business licence holder may opt to pay a licence fee for a period of up to three consecutive years.”

Amendment of section 8

7. The principal Act is amended in section 8 by deleting subsection (1) and substituting for it the following-

“(1) The fees structure payable as business licence under this Act shall be as specified in the Schedule to this Act.”

Amendment of the Schedule

8. The principal Act is amended by deleting the Schedule and substituting for it the following:

SCHEDULE

(Made under section 8)

A: Fees by Central Government (MIT)

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
1.	Agency Business	1. Commission Agent	300,000/=	200,000/=
		2. Travel Agent	200,000/=	200,000/=
		3. Air Chatter Agent		
		(i) Local	300,000/=	200,000/=
		(ii) Foreign owned	3,000 USD	1,500 USD
		4. Shipping Agent	1,000,000/=	400,000/=
		5. Foreign owned	10,000 USD	6,000 USD
		6. Any other Agent		
		Local	200,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD
2.	Broker Business	1. Insurance Broker		
		Local	200,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		2. Stock Exchange Broker		
		Local	500,000/=	300,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Shipping Broker		
		Local	1,000,000/=	600,000
		Foreign Owned	5,000 USD	3,000 USD
		4. Tide Broker	400,000/=	200,000/=
		5. Court Broker	400,000/=	200,000/=
		Municipality	300,000/=	100,000/=
Town/District	200,000/=	100,000/=		
Any other place	200,000/=	200,000/=		
3.	Banking	1. Banking Service		
		Locally Owned	1,000,000/=	600,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
4.	Financial Institutions & Capital Markets	Foreign Owned	5,000 USD	3,200 USD
		2. Bureau De Change		
		Local Owned	600,000/=	400,000/=
		Foreign Owned	3,000 USD	1,000 USD
		Co-operative Banks	200,000/=	100,000/=
		1. Capital Markets & Stock Exchange	500,000/=	300,000/=
		2. Social Security Provider	1,000,000/=	600,000/=
		3. Mortgage & Hire Purchase [other than those operating under micro enterprise schemes/programmes]	600,000/=	400,000/=
		4. Mortgage & Hire Purchase for micro enterprise scheme/Programme	100,000/=	50,000/=
		5. Credit Card Management	400,000/=	300,000/=
6. Micro financing Investments Local	600,000/=	400,000/=		
5	Clearing & Forwarding	1. Clearing & Forwarding	400,000/=	200,000/=
		2. Freight Forwarding		
		Local	300,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
6	Cargo Valuation and Superintendence	1. Pre-shipment Inspection		
		Local	300,000/=	200,000/=
		Foreign [Owned]	3,000 USD	2,000 USD
		2. Cargo Valuation or Cargo survey		
		Local	400,000/=	400,000/=
		Foreign Owned	3,000 USD	15000 USD
		3. Cargo Sourcing Local	300,000/=	200,000/=
		4. Cargo Superintendence		
Local	400,000/=	400,000/=		
Foreign Owned	3,000 USD	1,500 USD		

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		5. Cargo Handling		
		Local	1,000,000/=	800,000/=
		Foreign Owned	5,000 USD	3,000 USD
7	Shipping Business	1. Harbors/Airport management		
		Local	1,000,000/=	800,000/=
		Foreign [owned]	4,000/= USD	2,000 USD
		2. Miscellaneous Port Services	200,000/= New	150,000/=
		3. Ship Chandelling	200,000/=	100,000/=
		4. Maritime Transportation	600,000/= New	300,000/=
		5. Shipping protective or ship charter	800,000/=	600,000/=
		6. Stevedoring Lighter rage		
		Bagging Services	300,000/= For Dar es Salaam Port	200,000/=
			200,000/= New	100,000/= New
			For Tanga, Mtwara, Lindi, Mafia, Lake Victoria	
8	Insurance	1. General Insurance And assurance		
		Local	1,000,000/=	800,000/=
		Foreign Owned	10,000 USD	4,000/=
		2. Underwriting and loss Assessment		
		Local	600,000/=	300,000/=
		Foreign Owned	3,000 USD	1,500 USD
		3. Re-Assurance & Endowment		
		Local	800,000/=	400,000/=
		Foreign owned	10,000 USD	4000 USD
9	Manufactures Representative	1. Representative Franchise holder	500,000/=New	200,000/=New

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2. Sole Distributor or Supplier	400,000/=	200,000/=
10	Estate	1. Real Estate		
		Local	600,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD
		2. Property Management		
		Local	500,000/=	300,000/=
		Foreign owned	3,000 USD New	1500 USD
		3. Estate Agent		
		Local	400,000/=	300,000/-
		Foreign owned	1,000 USD	500 USD
		4. Property Development		
		Local	400,000/=	200,000/=
		Foreign owned	2,000 USD	1,000 USD
11	Commercial Traveler	Local	400,000/=	400,000/=
12	Postal Services	1. Postal Services		
		(a) Head Quarters	300,000/=	200,000/-
		(b) Municipal/HQS	200,000/=	100,000/=
		(c) Town/District	100,000/=	50,000/=
		(d) Rural	NIL	
		2. Courier Services or mailing Agent		
		Local	400,000/=	400,000/
		Foreign owned	3,000 USD	1,500 USD
		3. Expedited Mail Service		
		Local	400,000/=	400,000/=
		Foreign owned	2,000 USD	1,000 USD



S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
13	Electricity Power, Energy and Supply	1. Urban Water Supply		
		Local	200,000/=	200,000/=
		2. Electricity Production and or Distribution		
		Local	1,000,000/=	600,000/=
		Foreign owned	5,000 USD	2,000 USD
		3. Refining of crude oil		
		Local	600,000/=	400,000/=
		4. Supply of Marine and Aviation fuel		
		Local	500,000/=	400,000/=
		Foreign owned	3,000 USD	1500 USD
14	Telecommunication Business	5. Production and Distribution of gas Products local	500,000/=	300,000/=
		Foreign	3,000 USD	1,500 USD
		1. Internet Services Provider		
		Local	600,000/=	400,000/=
		Foreign Owned	3,000 USD	1,500 USD
		2. Internet Services Provider Agent	400,000/=	200,000/=
		3. Internet Surfing/café	200,000	100,000/=
		5. Telecommunication services including fax email & phones	300,000	200,000/=
		6. Selling accessories	300,000/=	200,000/=
		7. Cellular telephone operators; Local	600,000	400,000/=
Foreign owned	5,000 USD	2,000 USD		
8. Payphone Operators	400,000/=	200,000/=		
9. 1-8 above (if operated in rural Districts and villages	25% of the respective fee	25% of the respective fee		
15	Passengers and goods transportation	By Railways		
		1. Local	500,000/=	8,0000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2. Foreign owned	5,000 USD	2,000 USD
		By Air		
		Local	400,000/=	200,000/=
		Foreign	2,000 USD	1,500 USD
16	Electronic Media	1. Radio and Television	400,000/=	300,000/=
		2. Broadcasting television provider	400,000/=	250,000/=
		3. Radio/television Transmission station	300,000/=	200,000/=
17	Processing and Manufacturing of goods and Selling	2. Medium scale industry	400,000/=	400,000/=
		3. Large scale Industry	600,000/=	600,000/=
18	Hunting	Local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
		2. Professional Hunters		
		local	1,000 USD	1,000 USD
		Foreign Owned	3,000 USD	3,000 USD
19	Lotteries, Games and Amusement	1. Casino		
		(a) City of DSM	40,000 USD	40,000 USD
		(b) other Towns	15,000USD	15,000 USD
		2. Slot machines per station		
		Local	300,000/=	150,000
		Foreign Owned	1,000 USD	800 USD
		3. Night Clubs	500,000/=	200,000/=
20	Tourists Businesses	1. Tourist Hotels	150,000/=	150,000/=
			Plus 2,000/=	Plus 2,000/=
			per bedroom	per bedroom

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		2 lodge	150,000/=	150,000/=
		3 camp	100,000/= plus 3,000 per hut/cottage	100,000/= plus 3,000 per hut/cottage
		4 tourist operator local	200,000/=	200,000/=
		Foreign Owned	1,000 USD	1,000 USD
21	Exportation	1. cattle	300,000/=	200,000/=
		2. other Livestock	250,000/=	150,000/=
		3. Raw material	300,000/=	200,000/=
		4. Agriculture goods	100,000/=	80,000/=
		5. Finished goods and other commodities	100,000/=	80,000/=
		6. Transit trade local	300,000/=	100,000/=
22	Importation	Merchandise	400,000/=	200,000/=
23	Dealership/franchise	1. Motor Vehicle	400,000/=	200,000/=
		2. Motor Vehicle assembling	500,000/=	300,000/=
		3. Dealers of Broadcasting apparatus	400,000/=	300,000/=
		4. Dealers in arms and ammunition	1,000,000/=	500,000/=
		5. Dealers in Explosive for Mining purposes		
		Local	1,000,000/=	500,000/=
		Foreign Owned	5,000 USD	3,000 USD
24	General Trading	1 Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		10 Silver and Gold Smith / Dealer		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District / town	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
25	Duplicate license for lost one	City, Municipal ,District, Minor settlement and villages	20,000/=	10,000/=
26	Any other business of national or International nature	Local (Tanzania)	200,000/=	100,000/=
		Foreign owned	2,000 USD	1,000 USD

**B: Fees to be Collected by Local Government Authorities**

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
1	Clearing & Forwarding	3. Warehousing	300,000/= New	150,000/= New
2	Telecommunication Business	4. Attended telephone officers	200,000	100,000/=
3	Processing and Manufacturing of goods and Selling	1. Small scale Industry	100,000/=	50,000/=
4	Lotteries, Games and Amusement	4. Entertainment Halls	300,000/=	200,000/=
5	Non Tourists Business Hotel	1. With Liquor License	100,000/=	100,000/=
			plus 1,500/= per bedroom	plus 1,500/= per bedroom
		2. Without Liquor license	80,000/=	80,000/=
			plus 2,000/=	plus 2,000/=
		3. Lodging Houses	100,000/=	100,000/=
			plus shs 2,000/=	plus shs 2,000/=
			per bedroom	per bedroom

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		4. Catering Services		
		Take away	100,000/=	50,000/=
		Mobile Catering	100,000/=	50,000/=
6	Regional Trading Companies	City/ Municipal town district	100,000/= 50,000/=	100,000/= 50,000/=
7	Cooperative Societies		40,000/=	20,000/=
8	Building Contractors	1. Building society	100,000/=	100,000/=
		2. Contractor Class I	1,000,000/=	800,000/=
		3. Contractor Class II	800,000/=	750,000/=
		4. Contractor Class III	700,000/=	700,000/=
		5. Contractor Class IV	650,000/=	650,000/=
		6. Contractor Class V	500,000/=	500,000/=
		7. Contractor class VI	400,000/=	400,000/=
		8. Contractor Class VIII	300,000/=	200,000/=
		All Foreign - Owned	20,000 USD	10,000 USD
9	Specified Profession	1. Business consultancy		
		Local	200,000/=	200,000/=
		Foreign Owned	2,000 USD	1,000 USD
		2. Lawyer		
		Local	300,000/=	200,000/=
		Foreign Owned	5,000 USD	2,500 USD
		3. Tax practitioner		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		4. Quantity Surveyor		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		5. Engineers		
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500/=
		6. Auditor / Accountant		

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		Local	300,000/=	200,000/=
		Foreign Owned	3,000 USD	1,500 USD
		7. Medical Practitioner		
		Local	150,000/=	150,000/=
		Foreign	1,000 USD	1,000 USD
		8. Any other consultancy		
		Local	200,000/=	100,000/=
		Foreign Owned	3,000 USD	2,000 USD
		9. If employees of government, Parastatal Organization	NIL	NIL
		Religious owned, institution or Private companies		
10	General Trading	1. Dispensary, health centre and Laboratory Clinic	80,000/=	50,000/=
		2. Hospital - Local	150,000/=	100,000/=
		Foreign	1,000 USD	1,000 USD
		3. Selling Medicines retail		
		(a) Part i poison shop	200,000/=	100,000/=
		(b) Part ii poison shop	100,000/=	80,000/=
		4. Hardware and Building materials retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	60,000/=	50,000/=
		5. Workshop & Garages		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	120,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
			30,000/=	30,000/=
		6. Bakeries		
		(a) City / Municipal	100,000/=	50,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
		(b) District	80,000/=	30,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		7. Timber and Furniture Retail		
		(a) City / Municipal	200,000/=	100,000/=
		(b) District / town	100,000/=	50,000/=
		8. Bookstore and stationery retail		
		(a) City / Municipal	100,000/=	80,000/=
		(b) District / town	80,000/=	50,000/=
		(c) Minor settlement and Village	20,000/=	20,000/=
		11. Flour / Oil milling		
		(a) City / Municipal	50,000/=	50,000/=
		(b) District / town	30,000/=	20,000/=
		(c) Minor settlement and Village	20,000/=	15,000/=
		12. Livestock Trading		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District / town	80,000/=	40,000/=
		(c) Minor settlement and Village	25,000/=	10,000/=
		13. Butchers		
		(a) City / Municipal	80,000/=	50,000/=
		(b) District / town	60,000/=	40,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=
		14. Printing and Publishing of books and newspaper		
		(a) City / Municipal	400,000/=	250,000/=
		(b) District	250,000/=	200,000/=
		(c) Minor settlement and Village	100,000/=	80,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		15. Petrol and Filling Stations		
		(a) City / Municipal	200,000/=	200,000/=
		(b) District	150,000/=	100,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		16. Kiosks / Groceries		
		(a) City / Municipal	60,000/=	40,000/=
		(b) District	40,000/=	20,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		17. Hair Salon / Barber Shop		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	20,000/=	10,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		18 Beauty Clinics machinery Tools		
		(a) City / Municipal	40,000/=	20,000/=
		(b) District	30,000/=	15,000/=
		(c) Minor settlement and Village	10,000/=	5,000/=
		19 Machinery Tools		
		(a) City / Municipal	300,000/=	200,000/=
		(b) District	200,000/=	80,000/=
		(c) Minor settlement and Village	80,000/=	50,000/=
		20 Motor oils and Lubricants		
		(a) City / Municipal	120,000/=	100,000/=
		(b) District	100,000/=	80,000/=
		(c) Minor settlement and Village	50,000/=	50,000/=
		21. Selling of fish		
		(a) City / Municipal	40,000/=	30,000/=



S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		(b) District	30,000/=	10,000/=
		(c) Minor settlement and Village	10,000/=	10,000/=
		22 Tea Room		
		(a) City / Municipal	50,000/=	40,000/=
		(b) District	25,000/=	15,000/=
		(c) Minor settlement and Village	5,000/=	5,000/=
		23 Second based clothes and Shoes (mitumba) dealers		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1 City / Municipal	50,000/=	30,000/=
		2 District	15,000/=	10,000/=
		3 Minor settlement and Village	5,000/=	0
		24 Private Primary Schools	300,000/=	150,000/=
		25 Private Secondary Schools and Collages	500,000/=	250,000/=
		26. Selling of New Shoes		
		(a) Wholesale	300,000/=	200,000/=
		(b) Sub-wholesale	200,000/=	100,000/=
		(c) Retail		
		1. City/ Municipal	100,000/=	60,000/=
		2. District	80,000/=	40,000/=
		3. Minor Settlement and Village	20,000/=	10,000/=

S/N	COLUMN I BUSINESS CATEGORY	COLUMN II BUSINESS DESCRIPTION	COLUMN III FEE FOR PRINCIPAL LICENCE	COLUMN IV FEE FOR SUBSIDIARY LICENCE
11	Auctioneers		150,000/=	150,000/=
12	Selling spare parts	1. Motor Vehicle		
		(a) City / Municipal	300,000/=	200,000/-
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	30,000/=	30,000/=
		2. Motor Cycles		
		(a) City / Municipal	120,000/-	100,000/
		(b) District	80,000/=	50,000/-
		(c) Minor settlement and Village	40,000/=	30,000/=
		3. Bicycle		
		(a) City / Municipal	50,000/=	30,000/=
		(b) District	30,000/=	20,000/=
		(c) Minor settlement	10,000/=	10,000/=
		(d)Village	5,000/=	5,000/=
		4. Industrial Spares and Tools		
		(a) City / Municipal	300,000/=	200,000/-
		(b) District	250,000/=	150,000/=
		(c) Minor settlement and Village	100,000/=	50,000/=
		5. Agricultural implements, Flour Mills, Machines spares		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	60,000/=	30,000/=
		(c) Minor settlement and Village	20,000/=	10,000/
		6. Marine spares and tools		
		(a) City / Municipal	250,000/=	150,000/=
		(b) District	200,000/=	100,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		(c) Minor settlement and Village	50,000/=	25,000/=
		7. Domestic Appliances Retail		
		(a) City / Municipal	200,000/=	150,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement and Village	50,000/=	25,000/=
		8. Electrical and household items retail,		
		(a) City / Municipal	150,000/=	100,000/=
		(b) District	100,000/=	50,000/=
		(c) Minor settlement	50,000/=	25,000/=
		(d)Village	10,000/=	10,000/=
13	Electrical Contractors	Local		
		1 class A	500,000/=	300,000/=
		2 class B	300,000/=	200,000/=
		3 class C	200,000/=	100,000/=
		4 class C	100,000/=	50,000/=
		5 All foreign owned	6,000 USD	3,000 USD
14	General Merchandizing	(a) Wholesale	300,000/=	200,000/=
		(b)Sub-wholesale	200,000/=	150,000/=
		(c)Retail shops		
		1 City / Municipal	70,000/=	40,000/=
		2 District	50,000/=	30,000/=
		3 Minor settlement	20,000/=	15,000/=
		4 Village	8,000/=	8,000/=
		(d) Super Markets		
		1 City / Municipal	500,000/=	300,000/=
		2 District	200,000/=	150,000/=
		3 Minor settlement	100,000/=	100,000/=
		4 Village	5,000/=	5,000/=

S/N	COLUMN I	COLUMN II	COLUMN III	COLUMN IV
	BUSINESS CATEGORY	BUSINESS DESCRIPTION	FEE FOR PRINCIPAL LICENCE	FEE FOR SUBSIDIARY LICENCE
		(c) Departmental stores		
		1 City / Municipal	400,000/=	300,000/=
		2 District	200,000/=	200,000/=
15	Endorsement on Transfer licenses	City, Municipal, District, Minor settlement and villages	10,000/=	10,000/=
16	Duplicate license for lost one	City, Municipal, District, Minor settlement and villages	20,000/=	10,000/=
17	Any other business not of national or international nature	City / Municipality	80,000/=	60,000/=
		At District headquarter	50,000/=	40,000/=
		In Minor Settlement	15,000/=	15,000/=
		At village	5,000/=	5,000/=

**PART III**  
**AMENDMENT OF THE CUSTOMS (MANAGEMENT AND TARIFFS)**  
**ACT, (CAP.403)**

- |   |  |
|---|--|
| Construction<br>Cap.403                   | 9. This Part shall be read as one with the Customs (Management and Tariffs) Act, hereinafter referred to as the "principal Act."   |
| Amendment<br>of<br>section 194            | 10. The principal Act is amended in section 194(4), by-<br>(a) deleting the word "telecommunication" appearing in paragraph (b); and<br>(b) adding immediately after paragraph (b) the following:<br>"(c) for the installation of telecommunication towers." |
| Amendment<br>of the<br>Fourth<br>Schedule | by-<br>11. The principal Act is amended in the Fourth Schedule<br>(a) deleting item 10; and<br>(b) renumbering items 11 and 12 as items 10 and 11.   |

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

- |                           |  |
|---------------------------|--|
| Construction<br>Cap.147   | 12. This Part shall be read as one with the Excise (Management and Tariffs) Act, hereinafter referred to as the "principal Act".   |
| Amendment<br>of section 8 | 13. Section 8 of the principal Act is amended by-<br>(a) deleting subsection (2) and substituting for it the following-<br>"(2) Any person who contravenes this section commits an offence and shall, on conviction, be liable to imprisonment for a term of not less than three years and not exceeding ten years or to a fine of not less than five million shillings and not exceeding thirty million |

- shillings or to both, for a first offender.”; and  
 (b) adding immediately after subsection (2) the following provisions-

“(3) For the purpose of subsection (2), a subsequent offender shall on conviction be liable to imprisonment for a term of not less than five years and not exceeding twenty years or to a fine of not less than ten million shillings and not exceeding fifty million shillings or to both.

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

Repeal and substitution of section 9

14. The principal Act is amended by repealing section 9 and substituting for it the following new section-

“Licensing authority

9. For the purpose of this Act, the licensing authority shall be such authority as may be designated for that purpose by a resolution of the National Assembly;

Provided that until any such an authority is designated, the Tanzania Revenue Authority shall be deemed to be the licensing authority.”

Amendment of section 10

15. The principal Act is amended in section 10, by-

- (a) deleting the words “without assigning any reason” appearing in subsection (1); and  
 (b) adding immediately after subsection (3) the following subsection (3A) as follows-

“(3A) Notwithstanding section 9, the application and issuance of a licence with respect to films and music products shall be made and issued by the respective licencing authority.”

Repeal and  
substitution  
of section  
122

16. The principal Act is amended by repealing section 122 and substituting for it the following-

“Regulations

122. The Minister may, after consultation with the Tanzania Revenue Authority and respective licencing authorities make regulations for:

- (a) generally for the better carrying out of the provisions of this Act;
- (b) the conduct of any business relating to the collection of excise duty; and
- (c) regulating the collection of excise duty for the manufacturing and distribution of films and music products.”

Amendment  
of section  
124  
G. N. No.  
208.  
2014

17. The principal Act is amended in section 124-

(a) in subsection (1), by deleting the words “Second”, “Third” and “Fourth” and substituting for them the words “Second”, “Third”, “Fourth” and “Fifth” respectively;

(b) by deleting subsections (5A), (5B) and (5C) and substituting for them the following -

“(5A) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of -

- (a) 15% in respect of the imported vehicle aged eight years but not more than ten years; and
- (b) 30% in respect of the imported vehicle aged more than ten years,

from the year of its manufacture excluding passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29 and 8702.90.99;

(5B) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of 10% in respect of imported passenger motor vehicles under HS Code 8702.10.22, 8702.10.29, 8702.10.99, 8702.90.29, 8702.90.99 aged more than five years from the year of its manufacture.

(5C) There shall be charged an excise duty at the rate of 25% on imported used spare parts for

motor vehicles, motorcycles and used domestic appliances including refrigerators, washing machines, electric cookers, microwave ovens, vacuum cleaners, electric fence, air conditioners, electric radiators and all other related products, electric appliances including televisions, cartridges, printers, photocopiers, mobile phones and all other related products.

- (c) by deleting subsection (6A) and substituting for it the following new subsection-

“(6A) There shall be charged an excise duty at the rate of 10% on charges or fees payable by a person to-

- (a) a financial institution for service provided by such institution; or  
(b) a telecommunication service provider for money transfer service.”

- (d) by deleting subsection (6B).

Amendment  
of section  
125

18. The principal Act is amended by deleting section 125(1)(f) and substituting for it the following:

“(f) charges or service fees by financial institutions and telecommunication service provider on money transfer service.”

Amendment  
of section  
127  
G. N. No.  
208 of..  
2014

19. The principal Act is amended in section 127 by adding immediately after subsection (2) the following new subsection (2A):

“(2A) Notwithstanding the provisions of subsection (2), the Minister shall not remit any excise duty payable by any person on imported or purchased fuel except for fuel for use in projects exempted by an agreement to which the Government is a party.”

Repeal and  
substitution  
of section  
137

20. The principal Act is amended by repealing section 137 and substituting for it the following-

“Information and documents 137.-(1) Every manufacturer of the scheduled article or provider of excisable services shall, within twenty one days -



- (a) of commencing manufacturing of the scheduled article or providing excisable service; or
- (b) of an article manufactured or excisable service provided by him becoming liable to duty,

whichever is the earliest, submit to the Commissioner a return giving details of the manufactured scheduled articles or excisable service provided by him, its price and all other particulars as may be prescribed.

(2) Where a manufacturer of the scheduled article or a provider of excisable service has submitted a return under subsection (1) and any change occurs in any of the facts the particulars of which have been given in the return the manufacturer or provider shall, within fifteen days following the change, notify the Commissioner in writing of the change.

(3) Every manufacturer of a scheduled article or provider of excisable service shall submit to the Commissioner a monthly return giving particulars of -

- (a) the quantity or the number of scheduled articles sold by him during one month; and
- (b) any other matters as may be prescribed.

(4) Every return required by subsection (3) shall be submitted not later than the last working day of the month following the month to which the return relates:

Provided that the Commissioner may where he is satisfied that it is reasonable so to do, permit, the manufacturer or provider to submit his return in respect of any month to which the return relates.

(5) Any person who fails to submit a return within the time allowed under this Act, shall pay a penalty of-

- (a) one hundred thousand shillings or one

percentum of the tax payable in respect of the period covered by the return, whichever is greater; and

- (b) a further two hundred thousand shillings or two percentum of the tax payable in respect of the period covered by the return, whichever is greater.

(6) The penalties in subsection (5) shall be payable monthly or part thereof.”

Amendment  
of section  
138

21. The principal Act is amended by repealing section 138 and substituting for it the following:

“Manufacturer  
to keep records

138. Every manufacturer of a scheduled article or provider of excisable service shall keep records relating to manufactured scheduled articles or excisable service provided and sold by him as may be prescribed, or as the Commissioner may direct.”

Amendment  
of section  
142

22. The principal Act is amended in section 142 by inserting at the chapeau the words “or excisable service” between the words “article” and “but”.

Amendment  
of section  
149

23. The principal Act is amended in section 149 by-
- (a) deleting the words “in the Sales Tax Regulations” appearing in subsection (1) of that section; and
- (b) deleting the words “as prescribed in the Sales Tax Regulations” appearing in subsection (2) of that section.

Repeal of  
section 150

24. The principal Act is amended by repealing section 150.

Amendment  
of section  
151

25. The principal Act is amended in section 151 by-
- (a) deleting the words “ sections 147 and” appearing in the chapeau and substituting for them the word “section”;
- (b) deleting the figure “147” appearing in the definition of the word “registered dealer” and substituting for it the figure “148”; and

- (c) deleting the words "section 147 of this Act and regulation 8 of the Sales Tax Regulations" and substituting for them the words "section 148 of this Act".

Amendment  
of the  
Fourth  
Schedule

26. The principal Act is amended in the Fourth Schedule by introducing new excisable items and rates as follows:

**FOURTH SCHEDULE**

*Made under section 124(1)*

**EXCISE DUTIES**

<i>Heading</i>	<i>Its Code</i>	<i>Description</i>	<i>Unit</i>	<i>Old Excise Rates</i>	<i>New Excise Rates</i>
20.09	2009.11.00 2009.12.00 2009.19.00 2009.21.00 2009.29.00 2009.31.00 2009.39.00 2009.41.00 2009.49.00 2009.50.00 2009.61.00 2009.69.00 2009.71.00 2009.79.00 2009.81.00 2009.89.00 2009.90.00	Imported Fruit Juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	l	Tshs. 110 per Litre	Tshs. 200 per Litre
22.02		Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic			

<i>Heading</i>	<i>His Code</i>	<i>Description</i>	<i>Unit</i>	<i>Old Excise Rates</i>	<i>New Excise Rates</i>
		beverages, not including fruit or vegetable juices of heading No.20.09			
	2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	<i>l</i>	<i>Tshs. per 91.00 Litre</i>	Tshs. 55.00 per Litre
	2202.90.00	---Other	<i>l</i>	<i>Tshs. per 91.00 Litre</i>	Tshs. 55.000 per Litre
22.03		<i>Beer made from malt</i>			
	2203.00.10	---Stout and porter	<i>l</i>	<i>Tshs 578.00 per Litre</i>	Tshs 694.00 per Litre
	2203.00.90	---Other		<i>Tshs 578.00 per Litre</i>	Tshs 694.00 per Litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09			
		--Sparkling wine			
	2204.10.10	--- With the domestic grapes content exceeding 75%	<i>l</i>	<i>Tshs. 160.00 per Litre</i>	Tshs. 192.00 per litre
	2204.10.90	--Other	<i>l</i>	<i>Tshs. 1,775.00 per Litre</i>	Tshs. 2,130.00 per Litre
		--Other wine; grape must with fermentation prevented or arrested by the addition of alcohol.	<i>l</i>	<i>Tshs 1,775.00 per Litre</i>	Tshs 2,130.00 per Litre

Heading	Hs Code	Description	Unit	Old Excise Rates	New Excise Rates
	2204.21.10	---With the domestic grapes content exceeding 75%	l	Tshs. 160.00 per Litre	Tshs 192.00 per
	2204.21.90	---Other	l	Tshs 1,775.00 per Litre	Tshs 2,130.00 per Litre
	2204.29.90	---Other	l	Tshs. per 1775.00 Litre	Tshs 2,130.00 per Litre
		--Other grape must			
	2204.30.10	--With the domestic grapes content exceeding 75%	l	Tshs. 160.00 per Litre	Tshs per 192.00 Litre
	2204.30.90	--Other		Tshs. 1775.00 per Litre	Tshs 2,130.00 per Litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		--In containers holding 2l or less			
	2205.10.10	---With the domestic grapes content exceeding 75%	l	Tshs 160.00 per Litre	Tshs 192.00 per Litre
	2205.10.90	---Other	l	Tshs 1,775.00 per Litre	Tshs. 2,130.00 per Litre
		--Other			
	2205.90.10	---With the domestic grapes content exceeding 75%	l	Tshs. 160.00 per Litre	Tshs 192.00 per Litre
	2205.90.90	---Other	l	Tshs. 1,775.00 per Litre	Tshs 2,130.00 per Litre
22.06		Other fermented beverages (for example, cider,			

<i>Heading</i>	<i>HS Code</i>	<i>Description</i>	<i>Unit</i>	<i>Old Excise Rates</i>	<i>New Excise Rates</i>
		perry, mead) mixtures of fermented beverages and mixtures of fermented beverages and non alcoholic beverages, not elsewhere specified or included			
	2206.00.10	--- Cider	<i>l</i>	<i>Tshs. 1,775.00 per Litre</i>	Tshs. 2,130.00 per Litre
	2206.00.90	--Other	<i>l</i>	<i>Tshs. 1,775.00</i>	Tshs. 2,130.00 per Litre
	2206.00.30	--Beer made from 100% local unmalted cereals	<i>l</i>	<i>Tshs. 341.00 per Litre</i>	Tshs. 409.00 per Litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20.00	-Spirits obtained by distilling grape wine or grape marc	<i>l</i>	<i>Tshs. 2,631.00 per Litre</i>	Tshs. 3,157.00 per Litre
	2208.30.00	-Whiskies	<i>l</i>	<i>Tshs. 2,631.00 per Litre</i>	Tshs. 3,157.00 per Litre
	2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	<i>Tshs. 2,631.00 per Litre</i>	Tshs. 3,157.00 per Litre
	2208.50.00	-Gin and Geneva	<i>l</i>	<i>Tshs. 2,631.00 per Litre</i>	Tshs. 3,157.00 per Litre
	2208.60.00	-Vodka	<i>l</i>	<i>Tshs. 2,631.00 per Litre</i>	Tshs. 3,157.00 per Litre
	2208.70.00	-Liqueurs and	<i>l</i>	<i>Tshs.</i>	Tshs. 3,157.00

Heading	Hs Code	Description	Unit	Old Excise Rates	New Excise Rates
		cordials		2,631.00 per Litre	per Litre
		-Other			
	2008.90.10	---Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 2,631.00 per Litre	Tshs. 3,157.00 per Litre
	2208.90.90	---Other	l	Tshs. 2,631.00 per Litre	Tshs. 3,157.00 per Litre
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigarettes containing tobacco			
	2402.20.10	---Without filter tip and containing domestic tobacco contents exceeding 75%.	mil	Tshs 9,031.00 per mill	Tshs. 11,289.00 per mill
	2402.20.90	---With filter tip and containing domestic tobacco exceeding 75%	mil	Tshs. 21,351.00 per mill	Tshs. 26,689.00 per mill
		---Other	mil	Tshs. 38,628.00 per mill	Tshs 48,285.00 per mill
24.03		Other manufactured tobacco and manufactured tobacco substitutes, "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		--Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
	2403.10.10	---Cut rag/filler	kg	Tshs.	Tshs. 24,388.00

<i>Heading</i>	<i>Its Code</i>	<i>Description</i>	<i>Unit</i>	<i>Old Excise Rates</i>	<i>New Excise Rates</i>
				19,510.00 per kg	per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils			
		--Medium oils and Preparations:			
	2711.11.00	--Natural Gas	kg	Tshs. 0.39 per cubic feet	Tshs 0.43 per cubic feet
8523		Disks and tape, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and master for the production of disks, but excluding products of Chapter 37.			
	-	Magnetic media			



<i>Heading</i>	<i>Its Code</i>	<i>Description</i>	<i>Unit</i>	<i>Old Excise Rates</i>	<i>New Excise Rates</i>
	--	unrecorded			
	8523.29.90	---Recorded video and audio tape	u	<i>Tshs. 44 per unit</i>	Tshs 48 per unit
		Optical Media			
	8423.40.90	---Recorded DVD,VCD,CD		<i>Tshs. 44 per unit</i>	Tshs 48 per unit
		Other furniture and parts thereof			
	9401.30.00	Imported furniture		u	15%
	9401.40.00				
	9401.50.00				
	9401.59.00				
	9401.69.00				
	9401.71.00				
	9401.79.00				
	9401.80.00				
	9401.90.00				
	9403.10.00				
	9403.20.00				
	9403.30.00				
	9403.40.00				
	9403.50.00				
	9403.60.00				
	9403.70.00				
	9403.81.00				
	9403.89.00				
	9403.90.00				

**PART V**  
**AMENDMENT OF THE EXECUTIVE AGENCIES ACT,**  
**(CAP.245)**

Construction  
 Cap. 245

27. This Part shall be read as one with the Executive Agencies Act, hereinafter referred to as the "principal Act".

Amendment of  
 section 14

28. The principal Act is amended in section 14 by deleting subsection (2) and substituting for it the following new subsections-

"(2) Subject to subsection (1), the Permanent Secretary shall, after receipt of the strategic and business plans that include the estimates of income and expenditure for the next ensuing year, submit to the Paymaster General for scrutiny and approval thereafter submit the same to the Minister.

(2A) The Minister shall, upon consultation with the Minister responsible for finance and after receipt of the strategic and business plans that include the estimates of income and expenditure referred to in subsection (2), lay the same before the National Assembly."

Cap.348

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

Construction  
 Cap.196

29. This Part shall be read as one with the Export Tax Act, hereinafter referred to as the "principal Act".

Amendment  
 of the  
 Schedule

30. The principal Act is amended by deleting the Schedule and substituting for it the following-

—  
**“SCHEDULE**  
 —

*(Made under Section 3)*

Item	Rate
<i>Raw hides and skin</i>	<i>Sixty per centum of the value of the commodity (f.o.b) or Tshs. 600 per kilogramme whichever is greater.</i>

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

Construction  
Cap.332

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

Amendment of  
section 3

**32.** The principal Act is amended in section 3 by-

(a) inserting the following definitions in their appropriate alphabetical order:

““technical service”” in respect of mining, oil and gas operations, means services in respect of earthmoving, engineering and construction and includes geological, geotechnical and metallurgical services, seismic survey, data interpretation, drilling or any such services;

“corporation” means any company or body corporate established, incorporated or registered under any law in force in the United Republic or elsewhere, an unincorporated association or other body of persons, a government, a political subdivision of a government, a public authority, public institution, a public international organisation and a unit trust but does not include partnership;

“full time service director” means a person at a

managerial position and is in full time service in a corporation;”.

Amendment of section 7

33. The principal Act is amended in section 7(2) by adding the following new paragraph immediately after paragraph (g) -

“(h) annual director’s fees payable to a director other than a full time service director.”.

Amendment of section 25

34. The principal Act is amended in section 25(5) by deleting paragraph (a) and substituting for it the following-

“(a) in the case of a debt claim of a financial institution, after the debt claim has become a bad debt as determined in accordance with the relevant standards established by the Bank of Tanzania and that such institution has taken all reasonable steps in pursuing payment and the institution reasonably believes that debt claim will not be satisfied; and;”.

Amendment of section 39

35. The principal Act is amended in section 39 by adding the following phrase immediately before the semi-colon appearing in paragraph (d)-

“after such institution had taken all reasonable steps in pursuing payment and the institution reasonably believes that the debt claim will not be satisfied.”.

Amendment of section 54

36. The principal Act is amended in section 54 by adding immediately after subsection (2) the following:

“(3) Where dividends referred to in subsection (2) is paid to a non-resident shareholder, the corporation paying the dividends is entitled to a proportionate deduction of withholding tax credit withheld.”.

Amendment of section 56

37. The principal Act is amended in section 56 by adding a new subsection (5) as follows-

“(5) The entity shall have the duty to report to the commissioner immediately before and after the changes referred to under subsection (1) had occurred.”.

Amendment of section 81

38. The principal Act is amended in section 81(1) by deleting the word “paragraph” appearing in fourth line and

substituting for it the words "paragraphs 1 and" immediately after the word "in".

Amendment of section 83

39. The Principal Act is amended in section 83 by deleting paragraph (a) of subsection (1) and substituting for it the following:

- "(a) a resident person who is conducting business of extractive industry in mining, oil or gas pays a service fee to another resident person in respect of management or technical services provided wholly and exclusively for the business;"

Amendment of the First Schedule

40. The principal Act is amended in the First Schedule as follows-

(a) in paragraph 1 by-

- (i) deleting the table and substituting for it the following table:

TOTAL INCOME:	RATE PAYABLE:
Where total income does not exceed Shs.2,040,000	NIL.
Where total income exceeds Shs.2,040,000/= but does not exceed Shs.4,320,000/=	12% of the amount exceeding 2,040,000/=
Where total income exceeds Shs.4,320,000/= but does not exceed Shs.6,480,000/=	Shs. 273,600/= plus 20% of the amount exceeding Shs.4,320,000/=
Where total income exceeds Shs.6,480,000/= but does not exceed Shs.8,640,000/=	Shs.705,600 plus 25% of the amount exceeding Shs.4,320,000/=
Where total income exceeds Shs.8,640,000/=	Shs.1,245,600/= plus 30% of the amount exceeding Shs.8,640,000/=

(b) in paragraph 2 by deleting the table appearing in subparagraph (3) and substituting for it the following table:

"TURNOVER	Tax payable where section 80 is not complied with	Tax payable where section 80 is complied with
Where turnover does not exceed	NIL.	NIL.

Shs.4,000,000/=		
Where turnover exceeds Shs.4,000,000/= but does not exceed Shs.7,500,000/=	Shs.200,000/=	4% of the turnover in excess of Shs.4,000,000/=
Where turnover exceeds Shs.7,500,000/= but does not exceed Shs.11,500,000/=	Shs.424,000/=	Shs.140,000/= plus 5% of the turnover in excess of Shs.7,500,000/=

Where turnover exceeds Shs.11,500,000/= but does not exceed Shs.16,000,000/=	Shs.728,000/=	Shs.340,000/= plus 6% of the turnover in excess of Shs.11,500,000/=
Where turnover exceeds Shs.16,000,000/= but does not exceed Shs.20,000,000/=	Shs.1,150,000/=	Shs.610,000/= plus 7% of the turnover in excess of Shs.16,000,000/=

(c) in paragraph 4(a) by adding immediately after item (ii) the following new item -

“(iii) in the case of director’s fees referred to in section 7(2)(h) – 15 percent”.

Amendment of  
the Second  
Schedule

41. The Second Schedule to the principal Act is amended in paragraph (1) by-

(a) inserting the following item immediately after item (f)(v):

“(vi) African Development Bank from the sale of bonds and securities in the capital market”;

(b) deleting items (q); and

(c) renumbering items (r), (s), (t) and (u) as items (q), (r), and (t) respectively.

PART VIII  
AMENDMENT OF THE PUBLIC FINANCE ACT, (CAP 348)

Construction  
Cap.348

42. This Part shall be read as one with the Public Finance Act, hereinafter referred to as the "principal Act".

Amendment of  
section 11  
G. N. No.  
208 of..  
2014

43. The principal Act is amended in section 11 by deleting subsections(2)and(3)and substituting for them the following ::

Cap.245

“(2) For the purpose of subsection (1), an executive agency established under the Executive Agencies Act, a public corporation established under the Public Corporations Act, a public authority or public institution shall submit its budget to the Paymaster General for scrutiny and approval.”,

(3) An executive agency, public corporation, public authority or public institution which charges or imposes and collects fees for service rendered shall, at the end of every quarter of a financial year, remit its ten percentum of the gross revenue to the Consolidated Fund” .

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

Construction  
Cap. 220

44. This Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the "principal Act".

Amendment of  
section 8  
G. N. No.  
208 of 2014

45. The principal Act is amended in section 8 by-

- (a) designating its contents as subsection (1);
- (b) adding immediately after subsection (1) as designated the following new subsection:

“(2) Notwithstanding the provisions of

subsection (1), the Minister shall not remit any fuel levy payable by any person on any imported or purchased fuel except for fuel for use in projects exempted by an agreement to which the Government is a party.”.

#### PART X

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

Construction  
Cap. 38

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

Amendment of  
section 2

47. The principal Act is amended in section 2(2), by deleting the phrase “three hundred thousand US dollars (US\$ 300,000)” appearing in paragraph (a) and substituting for it the phrase “five hundred thousand US dollars (US\$ 500,000).”.

Amendment of  
section 19

48. The principal Act is amended in section 19(3) by-

- (a) by inserting a comma immediately after the word “beddings” appearing in paragraph (c); and adding immediately thereafter the word “cement, steel re-enforcement bars and roofing sheets”, and
- (b) adding immediately after paragraph (c) the following new paragraphs-
  - “(d) rehabilitation or expansion;
  - (e) telecommunication, except capital goods for the installation of telecommunication towers.”.

Amendment of  
section 20

49. The principal Act is amended in section 20 by-

- (a) inserting a comma immediately after the word “beddings” and inserting thereafter the word “cement, steel re-enforcement bars and roofing sheets” appearing in subsection (2); and
- (b) adding immediately after subsection (3), the following new provisions-
  - “(4) Notwithstanding section 2(2), a



business shall be regarded as strategic or major investment if -

- (a) locally owned, the minimum investment capital is not less than Tanzanian shillings equivalent to twenty million US dollars (US\$ 20,000,000);
- (b) wholly owned by a foreign investor or is a joint venture, the minimum investment capital is not less than Tanzanian Shillings equivalent to fifty million US dollars (50,000,000); and
- (c) for investment exceeding the threshold hereinabove, that is to say 50 million US dollars (US\$ 50,000,000), the amount shall be prescribed by a law enacted by Parliament”.

PART XI  
AMENDMENT OF THE TREASURY REGISTRAR  
(POWERS AND FUNCTIONS) ACT,  
(CAP.370)

Construction  
Cap.370

50. This Part shall be read as one with the Treasury Registrar (Powers and Functions) Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 8

51. The principal Act is amended in section 8(1) by deleting paragraph (f) and substituting for it the following-

- “(f) require each executive agency, public corporation, public authority or public institution to remit 10% of its annual gross revenues to the Consolidated Fund in accordance with the Public Finance Act ”.
- Cap.348

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

Construction  
Cap.82

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

Repeal and  
substitution of  
section 19

53. The principal Act is amended by repealing section 19 and substituting for it the following-

"Exemption  
from levy

19.-(1) The provision of section 14 shall not apply to -

- (a) a Government department or a public institution which is wholly financed by the Government;
- (b) Diplomatic Missions;
- (c) the United Nations and its organizations;
- (d) international and other foreign institutions dealing with aid or technical assistance;
- (e) religious institutions whose employees are solely employed to-
  - (i) administer places of worship; or
  - (ii) give religious instructions or generally to administer religion;
- (f) charitable organizations; and
- (g) local government authority."

(2) For the purpose of this section, charitable organization means a resident entity of a public character registered as such and performs its functions solely for:

- (a) the relief of poverty or distress of public;
- (b) provision of education or public health, and the Commissioner General is, upon due

diligence making, satisfied that the business conducted by such entity is for public good.”

Passed in the National Assembly on the 28<sup>th</sup> June, 2014.

DR. THOMAS D. KASHILAHIM,  
*Clerk of the National Assembly*

