

## CHAPTER 82

# THE VOCATIONAL EDUCATION AND TRAINING ACT

[PRINCIPAL LEGISLATION]  
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## CHAPTER 82

### THE VOCATIONAL EDUCATION AND TRAINING ACT

An Act to repeal and replace the Vocational Training Act, 1974, to establish a Vocational Education and Training Authority, to impose vocational training levy and to make further and better provision of Vocational Education and Training.<sup>1</sup>

[1<sup>st</sup> January, 1995]

[GN. No. 622 of 1994]

Acts Nos.	15 of 2015
1 of 1994	2 of 2016
14 of 2001	4 of 2017
15 of 2004	8 of 2020
5 of 2011	3 of 2021
4 of 2013	6 of 2021
10 of 2013	5 of 2022
2 of 2014	7 of 2023
10 of 2015	

## PART I

### PRELIMINARY PROVISIONS

Short title **1.** This Act may be cited as the Vocational Education and Training Act.

Interpretation **2.** In this Act, unless the context otherwise requires-  
Acts Nos. “apprentice” means a person of at least fifteen years of age,  
14 of 2001 s. 32 except where a higher minimum age is otherwise required  
10 of 2015 s. 145 by law, and who is employed to learn an occupation under  
6 of 2021 s. 72 standards of apprenticeship approved by the regulatory  
authority responsible for vocational education and training;  
“Authority” means the Vocational Education and Training  
Authority established by section 3;  
“Board” means the Vocational Education and Training Board  
established by section 5;

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<sup>1</sup> Act No. 6 of 2021, s. 71.

Cap. 399

“Commissioner” means the Commissioner General appointed under the Tanzania Revenue Authority Act;

“Committee” means a Trade Advisory Committee established by section 8;

“Director” means the Director General of the Authority appointed pursuant to section 10;

“District vocational training centre” means a vocational training centre designated or established to provide vocational skills at district level;

“Fund” means the Vocational Education and Training Fund established by section 22;

“indentured trainee” means a person other than an apprentice who is not bound by a written contract but serves an employer for a determined period of time with a view to acquiring knowledge of a trade, and who attends prescribed course of study leading to trade tests and examination;

“levy” means skills and development levy imposed under section 14 of this Act;

“Minister” means the Minister responsible for vocational education and training;

“Regional Vocational Training and Service Centre” means a centre which has been delegated special regional authority and responsibilities by the Board;

“Vocational Education and Training” means training leading to a skilled occupation; and

“Vocational Training Centre” means any place or institution where vocational education and training is provided.

## PART II

### THE VOCATIONAL EDUCATION AND TRAINING AUTHORITY

Establishment of  
Authority

3.-(1) There is hereby established an autonomous Government agency to be known as the Vocational Education and Training Authority.

(2) The Authority shall be a body corporate and-

- (a) have perpetual succession and a common seal;
- (b) in its corporate name be capable of suing and being sued; and
- (c) subject to this Act, be capable of purchasing or otherwise acquiring and of alienating movable property.

(3) The Minister may, by order published in the *Gazette*, vest in the Authority the management and the assets of any Vocational Training Centre owned by the Government.

Objectives and  
functions of  
Authority  
Act No.  
6 of 2021 s. 73

4.-(1) The objectives and functions of the Authority shall be to-

- (a) provide vocational training opportunities, and facilities for training;
- (b) establish a vocational education and training system which includes both basic and specialised training to meet the needs of both the formal and the informal sectors;
- (c) satisfy the demands of the labour market for employees with trade skills in order to improve production and productivity of the economy;
- (d) ensure that the system of vocational education and training is based on demand, is cost effective and given a gradually decentralised planning and implementation authority to the regions to ensure maximum utilisation of resources and relevance of training programmes;
- (e) foster and to promote entrepreneurial values and skills, as an integral part of training programmes;
- (f) promote on-the-job training in industry for both apprenticeship training and for skill updating and upgrading;
- (g) promote access to vocational education and training for disadvantaged groups;
- (h) secure adequate and stable financing of the vocational education and training system;

- (i) promote or provide vocational education and training according to needs, within the framework of overall national socio-economic development plans and policies;
- (j) promote the balancing of supply and demand for skilled labour in both wage-employment and for skills needed for self employment in rural and urban areas;
- (k) promote and to provide short tailor-made course programmes and in service training in order to improve the performance, both of quality and productivity of the national economy;
- (l) provide a dual vocational education and training system, combining broad basic training, gradual specialisation and practical experiences from work; and
- (m) promote a flexible training approach and appropriate teaching methodologies.

(2) Without prejudice to subsection (1), the Authority may establish or manage vocational training institutions including vocational teacher training colleges, Regional Vocational Training and Service Centre, Vocational Training Centre and District Vocational Training Centre.

### PART III

### VOCATIONAL EDUCATION AND TRAINING BOARD<sup>2</sup>

Establishment  
of Vocational  
Education and  
Training Board

**5.**—(1) There is hereby established for the Authority, a Board to be known as the Vocational Education and Training Board.

(2) The Board shall be composed of eleven members to be appointed as follows:

- (a) the Chairman who shall be appointed by the President; and
- (b) ten other members to be appointed by the Minister upon being nominated as follows:

<sup>2</sup> Act No. 6 of 2021 s. 74.

- (i) two members to be nominated by the organisations for the time being representing employers;
- (ii) two members to be nominated by trade unions movement;
- (iii) three members to be nominated by each of the ministries responsible for industries, education and labour; and
- (iv) three members to be nominated by non-governmental organisations which manage vocational education and training institutions.

(3) The persons to be nominated and appointed members of the Board shall be those who are qualified to contribute to the development of vocational education and training.

(4) A member of the Board shall, unless he sooner resigns or otherwise ceases to hold office, hold office for a period of three years and may be eligible for re-appointment.

Functions and  
powers of Board  
Act No.  
6 of 2021 s. 75

**6.**-(1) The Board shall be responsible for the performance of the functions and management of the affairs of the Authority.

(2) For the proper discharge of the functions of the Authority, the Board shall, subject to any directions on matters of general policy which the Minister may give in that behalf, have the responsibility and power to-

- (a) develop policies on vocational education and training and to supervise their implementation on a national level;
- (b) set the policies and procedures for the use of the Vocational Education and Training Fund including-
  - (i) approval of allocation criteria and budget norms for Regional Vocational Training and Service Centres and other training providers; and
  - (ii) appointment of external auditors to audit the accounts of any receiver of funds from the Vocational Education and Training Fund;
- (c) approve the plans and the annual budgets of the Authority;
- (d) establish a personnel policy and administration of the Authority;

- (e) approve regulations and guidelines for Trade Advisory Committees and any committee established under subsection (3);
- (f) designate any training centre of the Authority to be vocational teachers training college, regional vocational training and service centre, vocational training centre or district vocational training centre; and
- (g) issue regulations and guidelines concerning the following training matters:
  - (i) syllabi;
  - (ii) examination and certification;
  - (iii) student selection and vocational guidance or counselling;
  - (iv) vocational teacher education and training;
  - (v) apprenticeship training; and
  - (vi) other regulations which may be necessary for the implementation of the objective and provisions of this Act.

(3) The board shall, for the purpose of facilitation of performance of its functions under this Act, establish number of committees to perform specific functions as the Board may determine.

(4) The committees established under subsection (3) shall perform the functions of the Board upon such terms and conditions as the Board may determine.

Meetings and decisions of Board

7.-(1) The Board shall hold four regular meetings every year and may hold more meetings where the business of the Authority requires.

(2) The first meeting of the Board shall be held at the time and place as the Chairman may determine and a subsequent meetings of the Board shall be held at such time and place as the Board may determine.

(3) Five members shall constitute a quorum for a meeting of the Board.

(4) The Chairman shall preside at the meetings of the Board at which he is present.

(5) Where the Chairman is absent, the members present shall elect one of their numbers to be the Chairman of that meeting.

(6) The decision of the Board shall be by majority votes of the members present and voting, and in the event of an equality of votes, the Chairman of the meeting shall have a casting vote.

Establishment of  
Trade Advisory  
committees

8.-(1) The Board may establish committees, to be known as Trade Advisory committees, to assist in the performance of its functions.

(2) A Trade Advisory Committee may be established in respect of an industry, trade or occupation as the Board may determine.

(3) A Trade Advisory Committee shall consist of number of members, being not more than seven, as the Board may determine of whom-

- (a) one member shall be representing the interests of the vocational education and training institutions;
- (b) one member who is a training specialist, to be appointed by the Board;
- (c) two members shall be chosen to represent the interests of employers in the industry concerned; and
- (d) two members shall be chosen to represent the interests of employees in the industry concerned.

(4) The Board shall appoint one of their numbers to be the Chairman of the Trade Advisory Committee.

(5) A member of the Committee, unless he sooner resigns or otherwise ceases to hold office, shall hold office for a period of three years and may be eligible for re-appointment.

(6) Subject to a general or specific directions by the Board and subject to the provisions of this Act or any regulations made under this Act, the Committee may regulate its own proceedings.

(7) A representative of the Director shall act as the Secretary to any committee established under this section.

Functions of  
Trade Advisory  
Committees

**9.**—(1) It is the responsibility of the Trade Advisory Committees to ensure that, vocational education and training programmes offered are according to the needs of the employment market.

(2) Without prejudice to subsection (1), the Trade Advisory Committees shall perform the following functions:

- (a) advise the Board on the establishment of new vocational trades training and education programmes and abolition of existing ones;
- (b) assess training needs and determine training standards for the area of trades which the Committee is covering;
- (c) draw up training specifications and job descriptions for the trades to be taught;
- (d) ensure co-ordination of related trades training activities;
- (e) approve log-books and trade testing standards for the trades related to its activities;
- (f) ensure that, the employment market is informed about training activities under the committees and to promote placements for students; and
- (g) form sub-committees to work with particular training issues as may be necessary.

Director General  
and other  
employees

**10.**—(1) The Board, after consultation with the Minister shall, appoint a Director General of the Authority on terms and conditions as the Board may determine.

(2) The Director General shall be the Chief Executive of the Authority and be responsible to the Board for the day to day administration of the affairs of the Authority.

(3) The Director General shall be Secretary of the Board and may participate in its deliberations, but shall not be entitled to vote on any resolution or other matter before the Board.

(4) The Board may appoint or employ Regional Directors and other employees of the Authority on terms and conditions as the Board may approve.

## Repealed

**11.** [Repealed by Act No. 6 of 2021, s. 76.]

## Repealed

**12.** [Repealed by Act No. 6 of 2021, s. 76.]

Functions  
of Regional  
Vocational  
Training Service  
Centres  
Act No.  
6 of 2021 s. 77

**13.**—(1) The Board may designate any Vocational Training Centre to be a Regional Vocational Training and Service Centre.

(2) The Regional Vocational Training and Service Centres shall have the following functions:

- (a) select trainees in accordance with trade standards and admission requirements as approved by the Board;
- (b) conduct regionally based tracer studies and disseminate information on vocational education and training;
- (c) implement programmes approved by the regulatory authority responsible for vocational education and training;
- (d) conduct examinations according to regulations laid down by the Board;
- (e) monitor training log-books and issue certificates;
- (f) act as a nucleus for vocational education and training system development in the Region;
- (g) subject to guidelines and regulations issued by the Board, to generate funds to supplement the operational costs of the centre; and
- (h) promote and provide training on entrepreneurial skills and attitudes.

## PART IV

### THE VOCATIONAL EDUCATION AND TRAINING LEVY

Imposition  
of vocational  
education and  
training levy  
Acts Nos.  
14 of 2001 s. 33  
4 of 2013 s. 60  
2 of 2016 s. 102  
8 of 2020 s. 84  
3 of 2021 s. 81  
7 of 2023 s. 73

**14.**—(1) Subject to the provisions of this Part, there shall be charged, levied and payable to the Commissioner at the end of every month, from every employer who has in his employment ten or more employees, a levy to be known as the skills and development levy.

(2) The levy shall be the sum of money equal to three point five *per centum* of the total gross monthly emoluments payable by the employer to his employees in respect of that month.

(3) For purposes of this section, “gross monthly emoluments” in relation to any employee includes wages, salary, leave pay,

sick pay, payment in lieu of leave, fee, commission, bonus, gratuity and any subsistence, travelling entertainment or other allowance paid to him by the employer in respect of his employment or service, and any amount paid in respect of employment or services rendered by the employee in any month other than the month in which it is paid, shall be deemed to be emoluments in respect of the calendar month in which it is paid.

(4) Where in any case an employer pays emoluments to any employee at intervals of less than a month or at intervals of greater than a month, the provisions of this Act shall apply as if the employee was entitled to monthly payments and the monthly chargeable emoluments of the employee in respect of any month shall be deemed to be the chargeable emoluments that would have accrued to the employee had the emoluments been payable monthly.

(5) Where in any case the monthly chargeable emoluments in respect of any employee cannot be ascertained with any reasonable accuracy, the Commissioner may, in writing, require the employer to pay the levy in respect of the employee at the intervals as the Commissioner may specify, where an order is made in respect of any employee, the employer shall pay the levy for any period so specified on the last day of specified period.

Cap. 332

(6) The levy imposed and paid pursuant to this Act, shall be deducted for the purpose of ascertaining the taxable income in accordance with section 11 of the Income Tax Act.

Distribution of  
levy  
Acts Nos.  
14 of 2001 s. 34  
5 of 2011 s. 35

**15.** The Commissioner shall immediately after collecting the levy under section 14, submit two thirds (2/3) of the amount collected to the Higher Education Students' Loans Board, and one third (1/3) to the Fund.

[s. 14A]

Returns and time for payment of levy  
Acts Nos.  
15 of 2004 s. 56  
5 of 2011 s. 35  
10 of 2015 s. 146  
7 of 2023 s. 74

**16.**—(1) An employer shall save for an employer who is not required to pay levy file with the Commissioner on or before the seventh day of each month a return setting out the total gross monthly emoluments payable by the employer to employees in respect of the preceding month and the levy payable with respect thereto.

(2) The employer shall pay to the Commissioner the levy that is due with respect to those emoluments on the date specified under subsection (1).

[s. 15]

Repealed

**17.** [Repealed by Act No. 10 of 2015, s.147.]

[s. 16]

Repealed

**18.** [Repealed by Act No. 10 of 2015, s.147.]

[s. 16A]

Exemption from levy  
Acts Nos.  
4 of 2013 s. 61  
2 of 2014 s. 53  
15 of 2015 s. 38  
4 of 2017 s. 73  
3 of 2021 s. 82  
5 of 2022 s. 130  
7 of 2023 s. 75

**19.**—(1) The provisions 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 organisations;  
(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;  
(iii) provide public health;  
(f) charitable organisations;  
(g) registered educational institutions, including—  
(i) nursery, primary and secondary schools;  
(ii) vocational, educational and training schools; and  
(iii) universities and higher learning institutions;  
(h) local government authority;  
(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

(j) farms employers whose employees are directly and solely engaged in farming and shall not include employees who are engaged in the management of the farm or processing of farming products.

(2) For purposes of this section, charitable organisation 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; and

(b) provision of education or public health,

and the Commissioner general is, upon due diligence making, satisfied that the business conducted by the entity is for public good.

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

Provided that, such exemption is for public interest.

[s. 17]

Repealed

**20.** [Repealed by Act No. 10 of 2015, s. 147.]

[s. 18]

Collection of  
levy  
Acts Nos.  
14 of 2001 s. 38  
10 of 2013 s. 61  
2 of 2014 s. 53  
10 of 2015 s. 148

**21.** The Minister for Finance may, after consultation with the Minister, make regulations relating to the collection and distribution of levy under this Act.

[s.19]

## PART V

### THE VOCATIONAL EDUCATION AND TRAINING FUND AND FINANCIAL PROVISIONS

Establishment  
of Vocational  
Education and  
Training Fund

**22.** There is hereby established a Fund to be known as the Vocational Education and Training Fund which shall be managed by the Board.

[s. 20]

Resources of  
Fund  
Act No.  
14 of 2001 s. 39

**23. The resources of the Fund shall be-**

- (a) assets currently owned by the National Vocational Training Division;
- (b) sums as may be paid as one third (1/3) of the levy imposed and collected under section 14 of this Act;
- (c) sums as may be provided for the Fund by Parliament; and
- (d) sums as may be paid to the Authority by way of grants or donations from any source within or outside the United Republic.

[s. 21]

Management and  
auditing of Fund

**24.-(1) The Authority shall maintain, with the bank as the Board may approve, a designated account into which shall be paid the levy and all the money paid into the Fund.**

(2) The Board shall cause to be provided and to be kept proper books of account of the payments made into and out of the Fund.

(3) The accounts relating to the Fund shall be audited annually by an authorised auditor duly registered under the Accountants and Auditors (Registration) Act, as the Board may with the approval of the Minister, appoint.

[s. 22]

Cap. 286

Public Finance  
Act not to affect  
application of this  
Act

Cap. 348

**25. The provisions of this Act shall apply and have effect notwithstanding any provisions to the contrary in the Public Finance Act or any other law.**

[s. 23]

Report and  
audited accounts  
to be laid  
before National  
Assembly

**26.-(1) The Board shall, within six months after the close of every financial year of the Authority, cause to be prepared and submitted to the Minister, a report on the activities and operations of the Authority during that year together with a copy of the-**

- (a) audited accounts of the Authority; and
- (b) auditors' report on the accounts.

(2) The Minister shall, as soon as practicable and in any case not later than twelve months after the closing of the financial year of the Authority, lay before the National Assembly a copy of the-

- (a) annual report of the Authority;
- (b) audited accounts; and
- (c) auditor's report.

[s. 24]

## PART VI

### MISCELLANEOUS PROVISIONS

Remuneration  
of members of  
Boards, etc.  
Act No.  
6 of 2021 s. 78

**27.**-(1) The members of the Board shall be entitled to remuneration, fees and allowances for expenses as the Minister may, upon recommendation of the Board, prescribe.

(2) The members of the Committee shall be entitled to remuneration, fees and allowances for expenses as the Board may prescribe.

[s. 25]

Regulations

**28.**-(1) The Minister may, after consultation with the Board, make regulations for giving better effect to the provisions of this Act.

(2) Without prejudice to the generality of subsection (1), the Minister may make regulations-

- (a) establishing an interim Board to give advice on transitional provisions;
- (b) for the establishment of a new personnel system including a possible transfer of present staff into the Authority;
- (c) vesting of assets and liabilities of the existing organisation into the new Authority; and
- (d) any other area related to smooth and safe transformation of the present organisation into the Authority.

[s. 26]

Penalties

**29.** A person who commits an offence under this Act for which a specific penalty has not been provided, on conviction shall be liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.

[s. 27]

Repeal and  
savings  
Act No.  
28 of 1974

**30.**—(1) [Repeals the Vocational Training Act].

(2) Notwithstanding the provisions subsection (1), the training scheme and a contract of apprenticeship existing immediately before the commencement of this Act shall continue in force and be executed as if this Act had not been made until completion.

[s. 28]

Repeal and  
savings  
Act Nos.  
12 of 1985  
14 of 2001 s. 40

**31.**—(1) [Repeals the Housing Levy Act].

(2) Notwithstanding the repeal under subsection (1), a scheme, contract, loan or debt existing immediately before the commencement of the amendments shall continue in force and be executed until completion as if this amendment had not been enacted.

[s. 29]

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