

## THE UNITED REPUBLIC OF TANZANIA

*No. 2**30<sup>th</sup> June, 2023***ACT SUPPLEMENT**

*To The Gazette Of The United Republic Of Tanzania No. 26 Vol. 104 Dated 30<sup>th</sup> June, 2023*  
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## THE FINANCE ACT, 2023

## ARRANGEMENT OF PARTS

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| PART III    | AMENDMENT OF THE ELECTRONIC AND<br>POSTAL COMMUNICATIONS ACT,<br>(CAP. 306) |
| PART IV     | AMENDMENT OF THE EXCISE<br>(MANAGEMENT AND TARIFF) ACT,<br>(CAP. 147)       |
| PART V      | AMENDMENT OF THE EXPORT TAX ACT,<br>(CAP. 196)                              |
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|            |   |
|------------|---|
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THE UNITED REPUBLIC OF TANZANIA



NO. 7 OF 2023

I ASSENT

SAMIA SULUHU HASSAN,  
*President*

[30<sup>th</sup> June, 2023]

An Act to impose and alter certain taxes, duties, levies, fees and to amend certain written laws relating to 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, 2023.

Commencement

2. This Act shall come into operation on the 1<sup>st</sup> day of July, 2023.

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

Construction  
Cap. 218

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

Amendment of  
section 48A

4. The principal Act is amended in section 48A by inserting the words “Vinyl, Mini Disc,

Compact Disc (CD), Digital Versatile Disk (DVD), SD Memory” between the words “digital jukebox” and “and MP 3 player” appearing in subsection (1).

**PART III**  
**AMENDMENT OF THE ELECTRONIC AND  
POSTAL COMMUNICATIONS ACT,  
(CAP. 306)**

Construction  
Cap. 306

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

Repeal of section  
164A

6. The principal Act is amended by repealing section 164A.

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

Construction  
Cap. 147

7. This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 124

8. The principal Act is amended in section 124-

- (a) by deleting the words “annually adjusted” appearing in subsection (2) and substituting for them the words “adjusted after every three years”;
- (b) in the closing words to subsection (5A), by adding H.S Codes “8702.20.22, 8702.20.29, 8702.20.99, 8702.30.22, 8702.30.29, 8702.30.99, 8702.40.22, 8702.40.29, 8702.40.99” immediately after H.S Code “8702.10.99”; and
- (c) in subsection (5B), by adding H.S Codes “8702.20.22, 8702.20.29, 8702.20.99, 8702.30.22, 8702.30.29, 8702.30.99, 8702.40.22, 8702.40.29 and 8702.40.99”

immediately after H.S Code “8702.90.99”.

Amendment of  
section 137

9. The principal Act is amended in section 137(3) by adding the words “or service rendered” immediately after the word “sold” appearing in paragraph (a).

Amendment of  
Fourth Schedule

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

(a) deleting the whole of Headings 20.09, 21.06, 22.01, 22.02, 22.03, 22.06, 24.02, 24.03, 34.03 and 85.23 and substituting for them the following:

“

| Heading | H.S Code No.   | Description  | Unit | Old Excise rate | New Excise rate |
|---------|--|--|------|-----------------|-----------------|
| 20.09   |  | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. |      |                 |                 |
|         | -- 20.09.11.00<br>-- 20.09.12.00<br>-- 20.09.19.00<br>-- 20.09.21.00<br>-- 20.09.29.00<br>-- 20.09.31.00<br>-- 20.09.39.00 |  |      |                 |                 |

|       |  |                            |                        |                        |                       |
|-------|--|----------------------------|------------------------|------------------------|-----------------------|
|       | -- 20.09.41.00<br>-- 20.09.49.00<br>-- 20.09.50.00<br>-- 20.09.61.00<br>-- 20.09.69.00<br>-- 20.09.71.00<br>-- 20.09.79.00<br>-- 20.09.81.00<br>-- 20.09.89.00<br>-- 20.09.90.00 |                            |                        |                        |                       |
|       | Locally produced fruit juices manufactured from domestic fruits under heading 20.09  | <i>l</i>                   | Tshs. 9.00 per litre   | Tshs. 9.90 per litre   |                       |
|       | Other fruit juices under the heading 20.09   | <i>l</i>                   | Tshs. 232.00 per litre | Tshs. 255.20 per litre |                       |
| 21.06 | Food preparations not elsewhere specified or included.   |                            |                        |                        |                       |
|       | -Other   |                            |                        |                        |                       |
|       | 2106.90.90   | ---Imported powdered beer  | <i>kg</i>              | Tshs. 844.00 per/kg    | Tshs. 1,012.80 per/kg |
|       | 2106.90.90   | ---Imported powdered juice | <i>kg</i>              | Tshs. 232.00 per/kg    | Tshs. 255.20 per/kg   |

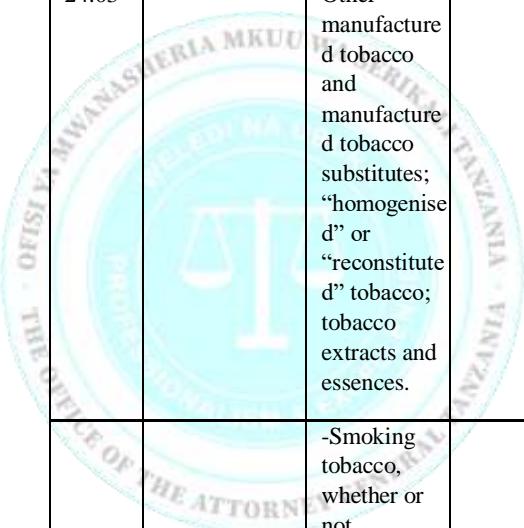
|   |            |  |   |                       |                       |
|---|------------|--|---|-----------------------|-----------------------|
|   |            |  |   |                       |                       |
| 22.01                                     |            | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow. |   |                       |                       |
|   | 2201.10.00 | -Mineral waters and aerated waters   |   |                       |                       |
| OFFICE OF THE ATTORNEY GENERAL - MYANMAR  |            | Locally produced, bottled  | l | Tshs. 58.00 per litre | Tshs. 63.80 per litre |
| OFFICE OF THE ATTORNEY GENERAL - TANZANIA |            | Imported, bottled  | l | Tshs. 64.05 per litre | Tshs. 70.46 per litre |
| OFFICE OF THE ATTORNEY GENERAL - UGANDA   |            | 2201.90.00 -Other  | l |                       |                       |
| OFFICE OF THE ATTORNEY GENERAL - UGANDA   |            | Locally produced, bottled  | l | Tshs. 58.00 per litre | Tshs. 63.80 per litre |
| OFFICE OF THE ATTORNEY GENERAL - UGANDA   |            | Imported, bottled  | l | Tshs. 64.05 per litre | Tshs. 70.46 per litre |
| 22.02                                     |            | Waters, including mineral waters and aerated waters, containing added sugar or   |   |                       |                       |

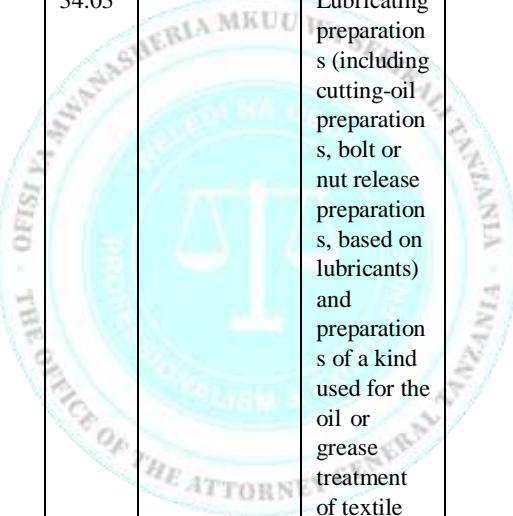
|  |            |   |   |                        |                        |
|--|------------|---|---|------------------------|------------------------|
|  |            | other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit vegetable juice of heading 20.09 |   |                        |                        |
|  | 2202.10.00 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured         |   |                        |                        |
|  |            | Locally produced  | l | Tshs. 61.00 per litre  | Tshs. 67.10 per litre  |
|  |            | Imported  | l | Tshs. 61.00 per litre  | Tshs. 67.10 per litre  |
|  |            | -Other  |   |                        |                        |
|  | 2202.91.00 | -- Non-alcoholic beer   | l |                        |                        |
|  |            | Locally produced  | l | Tshs. 561.00 per litre | Tshs. 673.20 per litre |
|  |            | Imported  | l | Tshs. 589.05 per litre | Tshs. 706.86 per litre |

|       |            |   |   |                        |                        |
|-------|------------|---|---|------------------------|------------------------|
|       | 2202.99.00 | -- Other                                      |   |                        |                        |
|       |            | Locally produced                              | l | Tshs. 561.00 per litre | Tshs. 561.00 per litre |
|       |            | Imported                                      | l | Tshs. 589.05 per litre | Tshs. 600.00 per litre |
| 22.03 |            | Beer made from malt.                          |   |                        |                        |
|       | 2203.00.10 | ---Stout and porter                           |   |                        |                        |
|       |            | Made from 100 % Locally Grown Barley          | l | Tshs. 620.00 per litre | Tshs. 620.00 per litre |
|       |            | Made from wholly or partially Imported Barley | l | Tshs. 765.00 per litre | Tshs. 918.00 per litre |
|       | 2203.00.90 | ---Other                                      |   |                        |                        |
|       |            | Made from 100 % Locally Grown Barley          | l | Tshs. 620.00 per litre | Tshs. 620.00 per litre |
|       |            | Made from wholly or partially Imported Barley | l | Tshs. 765.00 per litre | Tshs. 918.00 per litre |
|       |            | Imported                                      | l | Tshs. 803.25 per litre | Tshs. 963.90 per litre |
| 22.06 |            | Other fermented beverages                     |   |                        |                        |

|  |            |  |   |                          |                         |
|--|------------|--|---|--------------------------|-------------------------|
|  |            | (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. |   |                          |                         |
|  | 2206.00.10 | --- Cider  |   |                          |                         |
|  |            | Locally produced   | l | Tshs. 2,466.45 per litre | Tshs. 2959.74 per litre |
|  |            | Imported   | l | Tshs. 2,466.45 per litre | Tshs. 2959.74 per litre |
|  | 2206.00.20 | --- Opaque beer (for example Kibuku)   |   |                          |                         |
|  |            | Beer made from 100% local unmalted cereals   | l | Tshs. 450.00 per litre   | Tshs. 540.00 per litre  |
|  |            | Imported   |   |                          |                         |
|  | 2206.00.90 | ---other   |   |                          |                         |
|  |            | Other beverages produced from locally grown fruits such as   | l | Tshs. 61.00 per litre    | Tshs. 73.20 per litre   |

|       |            |  |            |                          |                         |
|-------|------------|--|------------|--------------------------|-------------------------|
|       |            | banana, tomato, rosella, etc other than grapes with domestic content exceeding 75% |            |                          |                         |
|       |            | Other  | <i>l</i>   |                          |                         |
| 24.02 |            | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. |            |                          |                         |
|       |            | - Cigarettes containing tobacco:   |            |                          |                         |
|       | 2402.20.10 | --- Of length not exceeding 72mm in length including the filter tip                |            |                          |                         |
|       |            | Without filter tip and containing domestic tobacco exceeding 75%                   | <i>mil</i> | Tshs. 12,447 .00 per mil | Tshs. 14,936.40 per mil |
|       |            | With filter tip and containing domestic tobacco exceeding 75%                      | <i>mil</i> | Tshs. 29,425 .00 per mil | Tshs. 35,310.00 per mil |
|       |            | Other  | <i>mil</i> | Tshs. 55,896 .75 per     | Tshs. 67,076.10 per mil |

|       |   |   |   |                          |                         |
|-------|---|---|---|--------------------------|-------------------------|
|       |   |   |   | mil                      |                         |
|       | 2402.20.90  | --- Other   |   |                          |                         |
|       |   | Without filter tip and containing domestic tobacco exceeding 75%                  | mil   | Tshs. 12,447 .00 per mil | Tshs. 14,936.40 per mil |
|       |   | With filter tip and containing domestic tobacco exceeding 75%                     | mil   | Tshs. 29,425 .00 per mil | Tshs. 35,310.00 per mil |
|       |   | Other   | mil   | Tshs. 55,896 .75 per mil | Tshs. 67,076.10 per mil |
| 24.03 |  |   | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. |                          |                         |
|       |   | -Smoking tobacco, whether or not containing tobacco substitute in any proportion: |   |                          |                         |
|       | 2403.19.00  | -- Other (for example   |   |                          |                         |

|       |   |  |    |                                  |                              |
|-------|---|--|----|----------------------------------|------------------------------|
|       |   | cut<br>rag/filler)   |    |                                  |                              |
|       |   | Locally<br>produced<br>containing<br>domestic<br>tobacco<br>exceeding<br>75%   | kg | Tshs.<br>8,000.<br>00 per<br>kg  | Tshs.<br>9,600.00<br>per kg  |
|       |   | Other/Impo<br>rted   | kg | Tshs.<br>28,232.<br>40 per<br>kg | Tshs.<br>33,878.88<br>per kg |
|       | 2403.91.00  | --<br>"Homogeniz<br>ed" or<br>"reconstitute<br>d" tobacco  | kg | Tshs.<br>28,232.<br>40 per<br>kg | Tshs.<br>33,878.88<br>per kg |
|       | 2403.99.00  | -- Other   | kg | Tshs.<br>28,232.<br>40 per<br>kg | Tshs.<br>33,878.88<br>per kg |
| 34.03 |  | Lubricating<br>preparation<br>s (including<br>cutting-oil<br>preparation<br>s, bolt or<br>nut release<br>preparation<br>s, based on<br>lubricants)<br>and<br>preparation<br>s of a kind<br>used for the<br>oil or<br>grease<br>treatment<br>of textile<br>materials,<br>leather, fur-<br>skin or<br>other<br>materials,<br>but<br>excluding<br>preparation |    |                                  |                              |

|       |            |  |    |                              |                              |
|-------|------------|--|----|------------------------------|------------------------------|
|       |            | containing, as basic constituents , 70% or more by weight of petroleum oils or oils obtained from bituminous minerals. |    |                              |                              |
|       |            | -Containing petroleum oils or oils obtained from bituminous minerals   |    |                              |                              |
|       | 3403.19.00 | --Other  |    |                              |                              |
|       |            | Lubricating oils preparation   | l  | Tshs. 669.00 per cubic meter | Tshs. 735.90 per cubic meter |
|       |            | Greases preparation  | kg | Tshs. 0.79 per kg            | Tshs. 0.87 per kg            |
|       | 3403.99.00 | --Other  |    |                              |                              |
|       |            | Lubricating oils preparations  | l  | Tshs. 669.00 per cubic meter | Tshs. 735.90 per cubic meter |
|       |            | Grease preparations  | kg | Tshs. 0.79 per kg            | Tshs. 0.87 per kg            |
| 85.23 |            | Discs, tapes, solid state non-volatile storage devices, “smart cards” and other media for the recording of             |    |                              |                              |

|  |            |   |   |                      |                      |
|--|------------|---|---|----------------------|----------------------|
|  |            | sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 of East African Community Common External Tariff, 2022. |   |                      |                      |
|  |            | -Magnetic media   |   |                      |                      |
|  |            | --Other (excluding Cards incorporating magnetic stripe)   |   |                      |                      |
|  | 8523.29.90 | --- recorded video and audio tape   | " | Tshs. 50.00 per unit | Tshs. 55.00 per unit |
|  |            | -Optical media  | " |                      |                      |
|  | 8523.49.00 | -- Recorded DVD, VCD, CD  | " | Tshs. 50.00 per unit | Tshs. 55.00 per unit |

"

(b) deleting HS Code 2208.60.00 and substituting for it the following:

"

| Heading | H.S. Code No. | Description                | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|----------------------------|------|-----------------|-----------------|
|         | 2208.60.00    | - Vodka                    |      |                 |                 |
|         |               | Locally manufactured ready | l    | Tshs. 4,386.06  | Tshs. 2,466.45  |

|  |  |  |  |                                |                                |
|--|--|--|--|--------------------------------|--------------------------------|
|  |  | to drink of not more than 7% Alcohol By Volume (ABV) |  | per litre                      | per litre                      |
|  |  | Other/Imported                                       |  | Tshs.<br>4,386.06<br>per litre | Tshs.<br>4,386.06<br>per litre |

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(c) adding below H.S Code 2402.20.90 the following:

“

| Heading | H.S. Code No. | Description          | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|----------------------|------|-----------------|-----------------|
|         | 2402.90.00    | - Other              | kg   |                 |                 |
|         |               | Locally manufactured |      | N/A             | 30%             |
|         |               | Imported             |      | N/A             | 30%             |

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(d) deleting the whole of H.S code 2403.11.00 and substituting for it the following:

“

| Heading | H.S. Code No. | Description  | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|--|------|-----------------|-----------------|
|         | 2403.11.00    | -- Water pipe tobacco specified in Subheading Note 1 to this Chapter | kg   |                 |                 |
|         |               | Locally manufactured   |      | N/A             | 30%             |
|         |               | Imported   |      | N/A             | 30%             |

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(e) adding below Heading 24.03 the following:

“

| Heading | H.S. Code No. | Description   | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|---|------|-----------------|-----------------|
| 25.23   |               | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | kg   |                 |                 |
|         |               | - Portland cement:  |      |                 |                 |
|         | 2523.21.00    | -- White cement, whether or not artificially coloured   |      |                 |                 |
|         |               | Locally manufactured  |      | N/A             | Tshs. 20        |
|         |               | Imported  |      | N/A             | Tshs. 20        |
|         | 2523.29.00    | -- Other  |      |                 |                 |
|         |               | Locally manufactured  |      | N/A             | Tshs. 20        |

|            |                           |           |     |          |
|------------|---------------------------|-----------|-----|----------|
|            | Imported                  |           | N/A | Tshs. 20 |
| 2523.30.00 | - Aluminous cement        | <i>kg</i> |     |          |
|            | Locally manufactured      |           | N/A | Tshs. 20 |
|            | Imported                  |           | N/A | Tshs. 20 |
| 2523.90.00 | - Other hydraulic cements | <i>kg</i> |     |          |
|            | Locally manufactured      |           | N/A | Tshs. 20 |
|            | Imported                  |           | N/A | Tshs. 20 |

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(f) adding in the fifth column of H.S Code 2710.20.00 the rate “Tshs. 80”;

(g) deleting the whole of Heading 57.03 and substituting for it the following:

“

| Heading | H.S. Code No. | Description   | Unit                 | Old Excise Rate | New Excise Rate |
|---------|---------------|---|----------------------|-----------------|-----------------|
| 57.03   |               | Carpets and other textile floor coverings (including turf), tufted, whether or not made up: |                      |                 |                 |
|         | 5703.10.00    | - Of wool or fine animal hair   | <i>m<sup>2</sup></i> | 10%             | 10%             |
|         |               | - Of nylon or other polyamides:   |                      |                 |                 |
|         | 5703.21.00    | -- Turf   | <i>m<sup>2</sup></i> | 10%             | 10%             |
|         | 5703.29.00    | -- Other  | <i>m<sup>2</sup></i> | 10%             | 10%             |
|         |               | - Of other man-made textile materials:  |                      |                 |                 |
|         | 5703.31.00    | -- Turf   | <i>m<sup>2</sup></i> | 10%             | 10%             |
|         | 5703.39.00    | -- Other  | <i>m<sup>2</sup></i> | 10%             | 10%             |
|         | 5703.90.00    | - Of other textile materials  | <i>m<sup>2</sup></i> | 10%             | 10%             |

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(h) deleting the whole of Heading 62.01 and substituting for it the following:

“

| Heading | H.S. Code No. | Description  | Unit     | Old Excise Rate | New Excise Rate |
|---------|---------------|--|----------|-----------------|-----------------|
| 62.01   |               | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03 |          |                 |                 |
|         | 6201.20.00    | - Of wool or fine animal hair  | <i>u</i> | 10%             | 10%             |

|  |            |                              |          |     |     |
|--|------------|------------------------------|----------|-----|-----|
|  | 6201.30.00 | - Of cotton                  | <i>u</i> | 10% | 10% |
|  | 6201.40.00 | - Of man-made fibres         | <i>u</i> | 10% | 10% |
|  | 6201.90.00 | - Of other textile materials | <i>u</i> | 10% | 10% |

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(i) deleting the whole of Heading 62.02 and substituting for it the following:

“

| Heading | H.S. Code No. | Description  | Unit     | Old Excise Rate | New Excise Rate |
|---------|---------------|--|----------|-----------------|-----------------|
| 62.02   |               | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. |          |                 |                 |
|         | 6202.20.00    | - Of wool or fine animal hair  | <i>u</i> | 10%             | 10%             |
|         | 6202.30.00    | - Of cotton  | <i>u</i> | 10%             | 10%             |
|         | 6202.40.00    | - Of man-made fibres   | <i>u</i> | 10%             | 10%             |
|         | 6202.90.00    | - Of other textile materials   | <i>u</i> | 10%             | 10%             |

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(j) adding immediately after Heading 85.23 the following:

| Heading | H.S. Code No. | Description  | Unit     | Old Excise Rate | New Excise Rate |
|---------|---------------|--|----------|-----------------|-----------------|
| 85.43   |               | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. |          |                 |                 |
|         | 8543.40.10    | --- Electronic cigarettes  | <i>u</i> |                 |                 |
|         |               | Locally manufactured   |          | N/A             | 30%             |
|         |               | Imported   |          | N/A             | 30%             |
|         | 8543.40.90    | --- Similar personal electric vaporising devices   | <i>u</i> |                 |                 |
|         |               | Locally manufactured   |          | N/A             | 30%             |
|         |               | Imported   |          | N/A             | 30%             |

(k) deleting the whole of Heading 87.02 and substituting for it the following:

“

| Heading | H.S. Code No. | Description | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|-------------|------|-----------------|-----------------|
|         |               |             |      |                 |                 |

|            |                        |   |     |     |  |
|------------|------------------------|---|-----|-----|--|
| 87.02      |                        | Motor vehicles for the transport of ten or more persons, including the driver (except HS Code 8702.40.11 and 8702.40.19 and vehicles that use Compressed Natural Gas (CNG) only). |     |     |  |
|            |                        | - With only compression ignition internal combustion piston engine (diesel or semi-diesel)  |     |     |  |
|            |                        | --- Four wheel drive vehicles for the transport of ten persons:   |     |     |  |
| 8702.10.11 | ---- Unassembled       |   |     |     |  |
| 8702.10.19 | ---- Other (Assembled) | <i>u</i>  |     | 10% |  |
|            |                        | - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:   |     |     |  |
|            |                        | --- Four wheel drive vehicles for the transport of ten persons:   |     |     |  |
| 8702.20.11 | ---- Unassembled       |   |     |     |  |
| 8702.20.19 | ---- Other (Assembled) | <i>u</i>  | N/A | 10% |  |
|            |                        | - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion  |     |     |  |
|            |                        | --- Four wheel drive vehicles for the transport of ten persons:   |     |     |  |
| 8702.30.11 | ---- Unassembled       |   |     |     |  |
| 8702.30.19 | ---- Other             | <i>u</i>  | N/A | 10% |  |
|            |                        | - Other:  |     |     |  |
|            |                        | --- Four wheel drive vehicles for the transport of ten persons:   |     |     |  |
| 8702.90.11 | ---- Unassembled       |   |     |     |  |
| 8702.90.19 | ---- Other             | <i>u</i>  |     | 10% |  |

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(l) adding immediately after H.S Code 8703.33.90 the following:

| Heading | H.S. Code No. | Description | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|-------------|------|-----------------|-----------------|
|         |               |             |      |                 |                 |

|       |            |   |   |     |     |
|-------|------------|---|---|-----|-----|
| 87.03 | 8703.40.00 | - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power (except HS Code 8703.80.10 and 8703.80.90 and vehicles that use Compressed Natural Gas (CNG) only) |   |     |     |
|       |            | --of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:   | u | N/A | 5%  |
|       |            | --of a cylinder capacity exceeding 2000cc   | u | N/A | 10% |
|       | 8703.50.00 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power  |   |     |     |
|       |            | --of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:   | u | N/A | 5%  |
|       |            | --of a cylinder capacity exceeding 2000cc   | u | N/A | 10% |
|       | 8703.60.00 | - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power   |   |     |     |
|       |            | --of a cylinder capacity exceeding 1000cc but not exceeding 2000cc:   | u | N/A | 5%  |
|       |            | --of a cylinder capacity exceeding 2000cc   | u | N/A | 10% |
|       | 8703.70.00 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged  |   |     |     |

|  |            |   |   |     |     |
|--|------------|---|---|-----|-----|
|  |            | by plugging to external source of electric power                    |   |     |     |
|  |            | --of a cylinder capacity exceeding 1000cc but not exceeding 2000cc: | u | N/A | 5%  |
|  |            | --of a cylinder capacity exceeding 2000cc                           | u | N/A | 10% |
|  |            | - Other   |   |     |     |
|  | 8703.90.90 | --- Other   | u | N/A | 10% |

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(m) deleting the whole of Heading 89.03 and substituting for it the following:

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| Heading | H.S. Code No. | Description  | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|--|------|-----------------|-----------------|
| 89.03   |               | Yachts and other vessels for pleasure or sports; rowing boats and canoes.  |      |                 |                 |
|         |               | - Inflatable (including rigid hull inflatable) boats:  |      |                 |                 |
|         | 8903.11.00    | -- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg | u    | 20%             | 20%             |
|         | 8903.12.00    | -- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg                               | u    | 20%             | 20%             |
|         | 8903.19.00    | -- Other   | u    | 20%             | 20%             |
|         |               | - Sailboats, other than inflatable, with or without auxiliary motor:   |      |                 |                 |
|         | 8903.21.00    | -- Of a length not exceeding 7.5 m   | u    | 20%             | 20%             |
|         | 8903.22.00    | -- Of a length exceeding 7.5 m but not exceeding 24 m  | u    | 20%             | 20%             |
|         | 8903.23.00    | -- Of a length exceeding 24 m  | u    | 20%             | 20%             |
|         |               | - Motorboats, other than inflatable, not including outboard motorboats:  |      |                 |                 |
|         | 8903.31.00    | -- Of a length not exceeding 7.5 m   | u    | 20%             | 20%             |
|         | 8903.32.00    | -- Of a length exceeding 7.5 m but not exceeding 24  | u    | 20%             | 20%             |

|            |                                    |   |     |     |
|------------|------------------------------------|---|-----|-----|
|            | m                                  |   |     |     |
| 8903.33.00 | -- Of a length exceeding 24 m      | u | 20% | 20% |
|            | - Other:                           |   |     |     |
| 8903.93.00 | -- Of a length not exceeding 7.5 m | u | 20% | 20% |
| 8903.99.90 | --- Other                          | u | 20% | 20% |

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(n) deleting the whole of Heading 93.02 and substituting for it the following:

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| Heading | H.S. Code No. | Description   | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|---|------|-----------------|-----------------|
| 93.02   |               | Revolvers and pistols, other than those of heading 93.03 or 93.04 of East African Community Common External Tariff, 2022. |      |                 |                 |
|         | 9302.00.10    | --- Revolvers   | u    | 25%             | 25%             |
|         |               | --- Pistols, single barrel:   |      |                 |                 |
|         | 9302.00.21    | ---- Semi-automatic   | u    | 25%             | 25%             |
|         | 9302.00.29    | ---- Other  | u    | 25%             | 25%             |
|         | 9302.00.30    | --- Pistols, multiple barrel  | u    | 25%             | 25%             |

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(o) deleting the whole of Heading 93.03 and substituting for it the following:

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| Heading | H.S. Code No. | Description   | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|---|------|-----------------|-----------------|
| 93.03   |               | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line throwing guns) |      |                 |                 |
|         | 9303.10.00    | - Muzzle-loading firearms   | u    | 25%             | 25%             |
|         |               | - Other sporting, hunting or target-shooting  |      |                 |                 |

|            |   |   |     |     |
|------------|---|---|-----|-----|
|            | shotguns, including combination shotgun-rifles:           |   |     |     |
|            | --- Shotguns, single barrel:                              |   |     |     |
| 9303.20.21 | ---- Pump-action  | u | 25% | 25% |
| 9303.20.22 | ---- Semi-automatic                                       | u | 25% | 25% |
| 9303.20.29 | ---- Other  | u | 25% | 25% |
| 9303.20.30 | --- Shotguns, multiple barrel, including combination guns | u | 25% | 25% |
|            | - Other sporting, hunting or target-shooting rifles:      |   |     |     |
| 9303.30.10 | --- Single-shot   | u | 25% | 25% |
| 9303.30.20 | --- Semi-automatic  | u | 25% | 25% |
| 9303.90.00 | - Other   | u | 25% | 25% |

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(p) deleting the whole of Heading 94.01 and substituting for it the following:

“

| Heading    | H.S. Code No.  | Description   | Unit | Old Excise Rate | New Excise Rate |
|------------|----------------|---|------|-----------------|-----------------|
| 94.01      |                | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. |      |                 |                 |
|            |                | - Swivel seats with variable height adjustment:   |      |                 |                 |
| 9401.31.00 | -- Of wood     | u   | 20%  | 20%             |                 |
| 9401.39.00 | -- Other       | u   | 20%  | 20%             |                 |
|            |                | - Seats other than garden seats or camping equipment, convertible into beds:                        |      |                 |                 |
| 9401.41.00 | -- Of wood     | u   | 20%  | 20%             |                 |
| 9401.49.00 | -- Other       | u   | 20%  | 20%             |                 |
|            |                | - Seats of cane, osier, bamboo or similar materials:  |      |                 |                 |
| 9401.52.00 | -- Of bamboo   | u   | 20%  | 20%             |                 |
| 9401.53.00 | -- Of rattan   | u   | 20%  | 20%             |                 |
| 9401.59.00 | -- Other       | u   | 20%  | 20%             |                 |
|            |                | - Other seats, with wooden frames:  |      |                 |                 |
| 9401.61.00 | -- Upholstered | u   | 20%  | 20%             |                 |
| 9401.69.00 | -- Other       | u   | 20%  | 20%             |                 |
|            |                | - Other seats, with metal frames:   |      |                 |                 |

|            |                |          |     |     |
|------------|----------------|----------|-----|-----|
| 9401.71.00 | -- Upholstered | <i>u</i> | 20% | 20% |
| 9401.79.00 | -- Other       | <i>u</i> | 20% | 20% |
| 9401.80.00 | - Other seats  | <i>u</i> | 20% | 20% |
|            | - Parts:       |          |     |     |
| 9401.91.00 | -- Of wood     | <i>u</i> | 20% | 20% |
| 9401.99.00 | -- Other       | <i>u</i> | 20% | 20% |

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(q) deleting the whole of Heading 94.03 and substituting for it the following:

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| Heading | H.S. Code No. | Description   | Unit     | Old Excise Rate | New Excise Rate |
|---------|---------------|---|----------|-----------------|-----------------|
| 94.03   |               | Other furniture and parts thereof.  |          |                 |                 |
|         | 9403.10.00    | - Metal furniture of a kind used in offices   | <i>u</i> | 20%             | 20%             |
|         | 9403.20.00    | - Other metal furniture   | <i>u</i> | 20%             | 20%             |
|         | 9403.30.00    | - Wooden furniture of a kind used in offices  | <i>u</i> | 20%             | 20%             |
|         | 9403.40.00    | - Wooden furniture of a kind used in the kitchen                                    | <i>u</i> | 20%             | 20%             |
|         | 9403.50.00    | - Wooden furniture of a kind used in the bedroom                                    | <i>u</i> | 20%             | 20%             |
|         | 9403.60.00    | - Other wooden furniture  | <i>u</i> | 20%             | 20%             |
|         | 9403.70.00    | - Furniture of plastics   | <i>u</i> | 20%             | 20%             |
|         |               | - Furniture of other materials, including cane, osier, bamboo or similar materials: |          |                 |                 |
|         | 9403.82.00    | -- Of bamboo  | <i>u</i> | 20%             | 20%             |
|         | 9403.83.00    | -- Of rattan  | <i>u</i> | 20%             | 20%             |
|         | 9403.89.00    | -- Other  | <i>u</i> | 20%             | 20%             |
|         |               | - Parts:  |          |                 |                 |
|         | 9403.91.00    | -- Of wood  | <i>u</i> | 20%             | 20%             |
|         | 9403.99.00    | -- Other  | <i>u</i> | 20%             | 20%             |

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(r) adding immediately after Heading 94.03 the following:

“

| Heading | H.S. Code No. | Description   | Unit | Old Excise Rate | New Excise Rate |
|---------|---------------|---|------|-----------------|-----------------|
| 95.04   |               | Video game consoles and machines, table or parlour games, including printables, billiards, special tables for casino games and automatic bowling equipment. |      |                 |                 |

|       |            |   |   |     |     |
|-------|------------|---|---|-----|-----|
|       |            | usement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment  |   |     |     |
|       | 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment. | u | N/A | 30% |
| 96.14 | 9614.00.00 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.   | u | N/A | 30% |

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

Construction  
Cap. 196

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

Amendment of  
section 3

12. The principal Act is amended in section 3 by adding immediately after subsection (5) the following:

“(6) The provisions of this section shall not apply to export of raw hides and skin by an investor whose commercial undertaking in an Export Processing Zone is export of meat.”

**PART VI**  
**AMENDMENT OF THE FOOD SECURITY ACT,**  
**(CAP. 249)**

Construction  
Cap. 249

13. This Part shall be read as one with the Food Security Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 4

14. The principal Act is amended in section 4 by adding immediately after subsection (3) the following:

“(4) Notwithstanding the foregoing provisions, the Authority shall, before

issuing permits for the importation or exportation of wheat, barley and grape concentrate, seek for approval of the Minister.”

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

Construction  
Cap. 84

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

Amendment of  
section 3

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

- (a) deleting a fullstop appearing at the end of subsection (3) and substituting for it a colon;
- (b) adding a proviso to subsection (3) as follows:

“Provided that, a foreign registered vehicle from a country which charges a rate higher than that specified in the Schedule shall be charged the rate applicable in that foreign country.”.

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

Construction  
Cap. 41

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

Amendment of  
section 3

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

““commercial gaming undertaking” means any gaming activity which is subject to gaming tax;

“gross gaming revenue” means collective amount of wagering or staking placed by players minus the 26

collective amount of winnings paid out to players;”.

Amendment of  
section 13

19. The principal Act is amended in section 13 by adding immediately after subsection (3) the following:

“(4) Notwithstanding subsection (1), the Board may grant a gaming licence for operations of commercial gaming undertakings to the applicant upon satisfaction that not less than five percent of the applicant’s paid up share capital are owned by Tanzanian citizens.”.

Amendment of  
section 26

20. The principal Act is amended in section 26(1) by deleting the words “in a shop” appearing in paragraph (b).

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

Construction  
Cap. 332

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

Amendment of  
section 4

22. The principal Act is amended in section 4(5) by deleting the words “paragraph 2(3)” and substituting for them the words “paragraph 2(3) or 2(5)”.

Amendment of  
section 56

23. The principal Act is amended in section 56, by-

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

“(5) The preceding provisions of this section shall not apply where change of underlying ownership referred to in subsection (1)-

(a) is a result of allotment of new membership interest of the entity; or

(b) is a sole result of transfer of

membership interest of a resident entity to another resident person.”

(b) renumbering subsection (5) as subsection (6).

Repeal of  
Division VI

24. The principal Act is amended by repealing Division VI of Part V.

Amendment of  
section 69

25. The principal Act is amended in section 69 by deleting paragraph (m) and substituting for it the following:

“(m) payments received by a non-resident in respect of an electronic service consumed by or attributable to an individual in the United Republic regardless of the place of payment provided that, the consumption of the service by an individual is not made in the course of doing business.”.

Amendment of  
section 82

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

(a) adding a new paragraph (a) as follows:

“(a) payment made by individuals unless made in conducting a business;”;

and

(b) renaming paragraphs (a), (b), (c), (d) and (e) as paragraphs (b), (c), (d), (e) and (f) respectively.

Amendment of  
section 83

27. The principal Act is amended in section 83(1) by adding immediately after paragraph (d) the following:

“(e) is a buyer of precious metals, gemstones and other precious stones supplied by the holder of a primary mining licence or artisanal miner;

(f) makes payment to a resident person in respect of verified carbon emission reduction.”.

Amendment of  
section 86

28. The principal Act is amended in section 86(1) by adding immediately after paragraph (f) the following:

“(g) payment for purchase of minerals made to a primary licence holder or artisanal miner;

(h) payment made to resident person in respect of verified carbon emission reduction.”.

Amendment of  
section 90

29. The principal Act is amended in section 90(1), by-

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

“(b) in the case of a resident person who realises an interest in land or building and does not have records of costs of assets, three percent of the incomings or approved value of the asset, whichever is greater;”; and

(b) renaming paragraphs (b) and (c) as paragraphs (c) and (d) respectively.

Amendment of  
section 90A

30. The principal Act is amended in section 90A-

(a) by deleting the words “services rendered through a digital market place” appearing in subsection (1) and substituting for them the words “an electronic service”;

(b) in subsection (2), by deleting the word “seventh” and substituting for it the word “twentieth”; and

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

“(4) For purposes of this section, “gross payment” means a total amount of payment, excluding value added tax, derived by a non-resident person from an individual, other than a payment made in the course of conducting a business, in respect of electronic services.”.

Amendment of  
First Schedule

31. The principal Act is amended in the First Schedule-

(a) in paragraph 2, by deleting subparagraph (5) and substituting for it the following:

“(5) The rates of income tax for a resident individual engaged in transportation of passengers or goods shall be as follows:

| Class A: Passenger Service Vehicles |                      |             |
|-------------------------------------|----------------------|-------------|
| S/N                                 | Number of Passengers | Tax Payable |
| 1.                                  | Up to 15             | 250,000     |
| 2.                                  | 16 to 25             | 550,000     |
| 3.                                  | 26 to 45             | 1,100,000   |
| 4.                                  | 46 to 65             | 1,600,000   |
| 5.                                  | Above 65             | 2,200,000   |

| Class B: Tour Service Vehicles |                   |             |
|--------------------------------|-------------------|-------------|
| S/N                            | Number of Tourist | Tax Payable |
| 1.                             | Up to 15          | 650,000     |
| 2.                             | 16 to 25          | 900,000     |
| 3.                             | 26 to 45          | 1,300,000   |
| 4.                             | 46 to 65          | 1,800,000   |
| 5.                             | Above 65          | 2,400,000   |

| Class C: Goods Carrying Vehicles |                   |             |
|----------------------------------|-------------------|-------------|
| S/N                              | Capacity (Tonnes) | Tax Payable |
| 1.                               | Less than 1       | 250,000     |
| 2.                               | 1 to 5            | 500,000     |
| 3.                               | 6 to 10           | 750,000     |
| 4.                               | 11 to 15          | 1,100,000   |
| 5.                               | 16 to 20          | 1,300,000   |
| 6.                               | 21 to 25          | 1,650,000   |
| 7.                               | 26 to 30          | 1,900,000   |
| 8.                               | More than 30      | 2,200,000   |

| Class D: Private Hire Service Vehicles |                      |             |
|--|----------------------|-------------|
| S/N                                    | Category of Vehicles | Tax Payable |
| 1.                                     | Motor Cycle          | 65,000      |
| 2.                                     | Tricycle             | 120,000     |
| 3.                                     | Taxi                 | 180,000     |
| 4.                                     | Ride Hailing         | 350,000     |
| 5.                                     | Ride Sharing         | 450,000     |

|    |              |         |
|----|--------------|---------|
| 6. | Special Hire | 750,000 |
|----|--------------|---------|

(b) in paragraph 4(c), by adding immediately after subparagraph (v) the following:

“(vi) in the case of a holder of a primary mining licence or artisanal miner referred to in section 83(1)(e)-two percent;

(vii) in the case of payment made to resident person in respect of verified carbon emission reduction referred to in section 83(1)(f)-ten percent.”

Amendment of  
Second  
Schedule

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

“(bb) amount derived from gain on the internal restructuring of mining companies pursuant to the requirement of a Framework Agreement entered between the Government and investor to form partnership entity;

(cc) amount derived by the National Health Insurance Fund from investment returns on fixed deposit, treasury bonds, treasury bills or dividends.”.

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

Construction  
Cap. 113

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

Addition of  
section 33A

34. The principal Act is amended, by-

(a) adding immediately after section 33 the following:

“Collection and 33A. All moneys

distribution of land  
rent  
collected as land rent  
under this Act shall be  
deposited into the  
Consolidated Fund.”

**PART XI**  
**AMENDMENT OF THE LOCAL GOVERNMENT**  
**AUTHORITIES (RATING) ACT,**  
**(CAP. 289)**

Construction  
Cap. 289

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

Repeal and  
replacement of  
section 6

36. The principal Act is amended by repealing section 6 and replacing for it the following:

“Declaration of  
rateable areas

6. An area declared  
as city council, municipal  
council, town council or  
district council shall be a  
rateable area for purposes of  
this Act.”.

Amendment of  
section 7

37. The principal Act is amended in section 7, by-

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

“(m) mud huts, thatched houses, mud houses  
and such other similar houses used for  
residential purposes; and”; and

(b) renaming paragraph (m) as paragraph (n).

Amendment of  
section 16

38. The principal Act is amended in section 16-

(a) in subsection (1), by-

(i) deleting the words “twelve thousand” wherever they appear in paragraphs (a) and (b) and substituting for them the words “eighteen thousand”; and

(ii) deleting the words “sixty thousand” wherever they appear in paragraphs (a) and (b) and substituting for them the

words “ninety thousand”;

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

“(3) Twenty percent of the moneys collected under subsection (1) shall be remitted to local government authorities to facilitate rate collection and recovery.”

## PART XII

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

Construction  
Cap. 290

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

Amendment of  
section 6

40. The principal Act is amended in section 6(1), by-

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

“(t) twenty percent of all the moneys collected as property rate under the Local Government Authorities (Rating) Act;”; and

(b) renaming paragraphs (t) and (u) as paragraphs (u) and (v) respectively.

Amendment of  
section 7

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

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

“(y) twenty percent of all the moneys collected as property rate under the Local Government Authorities (Rating) Act;”; and

(b) renaming paragraphs (y) and (z) as paragraphs (z) and (aa) respectively.

Amendment of section 9A by-

42. The principal Act is amended in section 9A(1),

- (a) adding immediately after paragraph (d) the following:  
“(e) electronic money issuance licence;”;  
and
- (b) renaming paragraphs (e) and (f) as paragraphs (f) and (g) respectively.

Amendment of section 31A by-

43. The principal Act is amended in section 31A,

- (a) deleting the marginal note and substituting for it the following:  
“Collection of property rate and advertisement fees”
- (b) deleting subsection (1) and substituting for it the following:  
“(1) Notwithstanding the provisions of this Act-
  - (a) the Tanzania Revenue Authority shall have the obligation to evaluate, assess, collect and account for property rate up to the 31<sup>st</sup> December, 2023 thereafter the obligations shall vest in the local government authorities; and
  - (b) local government authorities shall have the obligation to collect and account for advertisement fees for billboards, posters and hoarding.”; and
- (c) deleting the words “and advertisement fees for billboards, posters and hoarding” appearing in subsection (2).

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

Construction Cap. 123

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

Amendment of section 90A

45. The principal Act is amended in section 90A by adding the words “and refineries” at the end of subsection (5).

Amendment of  
section 87

by-

46. The principal Act is amended in section 87(1),
  - (a) deleting the word “salt” appearing in paragraph (g); and
  - (b) adding immediately after paragraph (g) the following:  
“(h) in the case of salt, one *per centum*.”

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

Construction  
Cap. 437

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

Amendment of  
section 46A

by-

48. The principal Act is amended in section 46A,
  - (a) deleting the word “transactions” appearing in the marginal note and substituting for it the word “withdrawal”; and
  - (b) inserting the word “withdrawal” between the words “money” and “transaction” appearing in subsections (1) and (2).

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

Construction  
Cap. 220

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

Amendment of  
section 4A

50. The principal Act is amended in section 4A by adding immediately after paragraph (b) the following:

“(c) Tanzania shillings 100 per litre imposed on diesel and Tanzania shillings 100 per litre imposed on petrol shall be deposited in the Consolidated Fund for implementation of strategic projects.”

Amendment of  
Second  
Schedule

51. The principal Act is amended in the Second Schedule by deleting the words “Shillings 413” wherever they appear in the third column and substituting for them the words “Shillings 513”.

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

Construction  
Cap. 438

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

Amendment of  
section 35

53. The principal Act is amended in section 35, by-

- (a) adding the words “physical, virtual or any other” immediately after the words “means a” appearing in subsection (9); and
- (b) deleting the words “twelve months from 1<sup>st</sup> July, 2022” appearing in subsection (10) and substituting for them the words “on 1<sup>st</sup> January, 2024”.

54. The principal Act is amended in section 36-

- (a) by deleting the marginal note and substituting for it the following:  
“issuance of fiscal receipt”;
- (b) in subsection (1) by deleting the words “or fiscal invoice by using electronic fiscal device”; and
- (c) by deleting subsections (2) and (3) and substituting for them the following:

“(2) Notwithstanding subsection (1), the Commissioner General may publish in the newspaper with wide circulation or any other public media issue a list of persons or class of persons who are excluded from the requirement of the use of fiscal device or issuance of fiscal receipt.

(3) A person who is excluded from issuing fiscal receipt shall issue manual receipt.”.

Amendment of  
section 44A

55. The principal Act is amended in section 44A(1) by inserting the words “within thirty days from the date of

executing a contract for contracted or sub-contracted services” between the words “shall” and “disclose”.

Amendment of  
section 45A

56. The principal Act is amended in section 45A by adding immediately after subsection (3) the following:

“(4) For purposes of this section-  
“storage facility” means warehouse, godown or any other storage facility, which is used to keep own or other persons’ goods for business purposes, provided that such warehouse, godown or other facility is not part of a shop, factory, industry or farm; and  
“owner” means a person who establishes or operates and is in control of the facility and possession of the storage facility or a person to whom the storage facility has been leased or sub-let to.”.

Amendment of  
section 71

57. The principal Act is amended in section 71 by adding at the end of subsection (3) the words “or the date a tax decision or other decision giving rise to a tax overpayment is made”.

Amendment of  
section 86

58. The principal Act is amended in section 86 by-

- (a) deleting the words “electronic fiscal device” wherever they appear in the section and substituting for them the words “fiscal device”;
- (b) deleting the words “or fiscal invoice” wherever they appear in the section;
- (c) deleting the words “not less than 200 currency points and not more than 300 currency points” appearing in the closing words to subsection (1) and substituting for them the words “twenty percent of the value of goods sold or service rendered or 100 currency points, whichever is greater”; and
- (d) deleting the words “not less than 2 currency points and not more than 100 currency points”

appearing in subsection (4) and substituting for them the words "of twenty percent of the tax evaded or 2 currency points, whichever is greater".

## Amendment of First Schedule

59. The principal Act is amended in item 1 of the First Schedule by adding immediately after paragraph (g) the following:

“(h) in relation to bed night levy, a return filed under the Tourism (Tourism Development Levy) Regulations.”.

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

## Construction Cap. 399

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

## Amendment of section 23A

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

- (a) adding immediately after the words “consultancy services” the words “customs processing fee”; and
- (b) deleting the word “import”.

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

## Construction Cap. 148

62. This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the "principal Act".

## Amendment of section 2

63. The principal Act is amended in section 2 by adding in its appropriate alphabetical order the following new definition:

Cap. 438                   “‘fiscal receipt’ has the meaning ascribed to it under the Tax Administration Act;”.

Amendment of  
section 6

64. The principal Act is amended in section 6-

- (a) in subsection (3), by-
  - (i) adding immediately after paragraph (a) the following:
    - “(b) importation of raw materials of Heading 39.02 and 39.07 to be used solely in the manufacture of packaging materials of pharmaceutical products;
  - (c) importation of pre-fabricated structures or supply of locally manufactured pre-fabricated structures of H.S Code 9406.20.90 to be used solely in poultry farming;”; and”
- (ii) renaming paragraphs (b) to (e) as paragraphs (d) to (g) respectively;
- (b) in subsection (8), by-
  - (i) adding immediately after paragraph (a) the following:
    - “(b) a local manufacturer of packaging materials of pharmaceutical products having a performance agreement with the Government of the United Republic;
    - (c) a person engaged in poultry farming in Mainland Tanzania having a performance agreement with the Government of the United Republic;”; and
  - (ii) renaming paragraphs (b) to (e) as paragraphs (d) to (g) respectively.

Amendment of  
section 11

65. The principal Act is amended in section 11-

- (a) by deleting the word “imported” appearing in the marginal note;
- (b) by deleting subsection (1) and substituting for it the following:
  - “(1) A registered person may, in the form and manner prescribed, apply to the Commissioner General for approval to defer payment of value added tax on imported or locally manufactured capital goods:

Provided that, deferment on the imported capital goods shall cease to apply on the 30<sup>th</sup> day of June, 2026. ”;

- (c) by deleting the word “import” appearing in subsection (4) and substituting for it the word “of”;
- (d) by deleting subsection (9) and substituting for it the following:

“(9) A person who is approved under this section shall treat tax payable on locally manufactured taxable supplies or imports by the person as if it were output tax payable by the person in the tax period in which the locally manufactured goods were supplied or imported goods were entered for home consumption.”;

- (e) in subsection (10), by
  - (i) deleting the words “in a customs bonded warehouse” appearing at the end of that subsection;
  - (ii) deleting the proviso and substituting for it the following:

“Provided that, the goods are not purchased or imported for the purpose of resale in the ordinary course of carrying on the person’s economic activity, whether or not in the form or state in which the goods were purchased or imported.”

Amendment of  
section 51

66. The principal Act is amended in section 51(2) by adding immediately after paragraph (g) the following:

“(h) online intermediation services; and  
(i) online advertisement services.”

Amendment of  
section 55A

67. The principal Act is amended in section 55A by deleting the words “for a period of one year from the date of commencement of the provisions of this section” and substituting for them the words “from 7<sup>th</sup> October, 2022 up to 30<sup>th</sup> June, 2024”.

Addition of  
section 55B

68. The principal Act is amended by adding  
immediately after section 55A the following:

“Zero rating of  
cotton garments

55B. A supply of locally  
manufactured garments made  
from locally grown cotton shall  
be zero rated from 1<sup>st</sup> July,  
2023 up to 30<sup>th</sup> June, 2024.”.

Amendment of  
section 69

69. The principal Act is amended in section 69(3) by  
deleting the figure “70” and substituting for it the figure  
“68”.

Amendment of  
section 86

70. The principal Act is amended in section 86, by-

- (a) deleting the phrase “tax invoice generated by electronic fiscal device for the supply” appearing in subsection (1) and substituting for it the words “fiscal receipt”;
- (b) deleting subsection (2); and
- (c) renumbering subsections (3) and (4) as subsections (2) and (3) respectively.

Amendment of  
Schedule

71. The principal Act is amended in the Schedule-

(a) in Part I-

(i) in item 1, by-

(aa) deleting HS Code “8701.90.00”  
appearing in sub-item 1 and  
substituting for it HS Codes  
“8701.30.00, 8701.91.00,  
8701.92.00, 8701.93.00,  
8701.94.00 and 8701.95.00”;

(bb) deleting HS Code “8424.81.00”  
appearing in sub-item 4 and  
substituting for it HS Codes  
“8424.41.00 and 8424.49.00”;

(cc) deleting HS Code “8424.81.00”  
appearing in sub-item 5 and  
substituting for it “HS Codes  
8424.41.00 and 8424.49.00”;

(dd) deleting HS Code “8716.10.10”  
appearing in sub-item 14 and

substituting for it HS Code “8716.20.90”;

(ee) deleting HS Code “4011.61.00” appearing in sub-item 15 and substituting for it HS Code “4011.70.00”;

(ff) deleting HS Code “8424.81.00” appearing in sub-item 18 and substituting for it HS Code “8424.82.00”;

(gg) deleting HS Code “9406.00.10” appearing in sub-item 20 and substituting for it HS Codes “9406.10.10, 9406.20.10 and 9406.90.10”.

(ii) in item 2, by-

(aa) deleting the phrase “3808.92.10 or 3808.99.90” appearing in sub-item 4 and substituting for it the phrase “3808.92.10 or 3808.92.90”;

(bb) deleting the phrase “3808.92.10 or 3808.99.90” appearing in sub-item 5 and substituting for it the phrase “3808.99.10 or 3808.99.90”;

(cc) deleting the phrase “3808.93.10 or 3808.92.90” appearing in sub-item 6 and substituting for it the phrase “3808.93.10 or 3808.93.90”;

(iii) by deleting item 3 and substituting for it the following:

“3: Livestock, basic agricultural products and food for human consumptions:

| No. | Food item   | HSC                                    |
|-----|-------------|--|
| 1.  | Live cattle | 0102.21.00<br>0102.29.00               |
| 2.  | Live swine  | 0103.10.00<br>0103.91.00<br>0103.92.00 |

|     |  |  |
|-----|--|--|
| 3.  | Live sheep                             | 0104.10.10<br>0104.10.90                           |
| 4.  | Live goats                             | 0104.20.10<br>0104.20.90                           |
| 5.  | Live poultry                           | 01.05  |
| 6.  | Unprocessed edible animal products     | Chapter 2  |
| 7.  | Unprocessed edible eggs                | 0407.21.00<br>0407.29.00                           |
| 8.  | Unpasteurised or pasteurised cow milk  | 04.01  |
| 9.  | Unpasteurised or pasteurised goat milk | 04.01  |
| 10. | Unprocessed fish                       | 03.02<br>03.03<br>03.05<br>03.06<br>03.07<br>03.08 |
| 11. | Unprocessed edible vegetables          | Chapter 7  |
| 12. | Unprocessed fruits                     | 08.03 to 08.13                                     |
| 13. | Unprocessed nuts                       | 08.01<br>08.02                                     |
| 14. | Unprocessed bulbs                      | 0601.10.00   |
| 15. | Unprocessed tubers                     | 0601.20.00   |
| 16. | Unprocessed cereals                    | Chapter 10   |
| 17. | Wheat or meslin flour                  | 11.01  |
| 18. | Maize flour                            | 11.02  |
| 19. | Tobacco, not stemmed or stripped       | 2401.10.00   |
| 20. | Unprocessed cashew nuts                | 0801.31.00   |
| 21. | Unprocessed coffee                     | 0901.11.00<br>0901.12.00                           |
| 22. | Unprocessed tea                        | 0902.10.10<br>0902.10.90<br>0902.20.10             |

|     |   |                          |
|-----|---|--------------------------|
|     |   | 0902.20.90               |
| 23. | Soya beans  | 12.01                    |
| 24. | Ground nuts   | 12.02                    |
| 25. | Sunflower seeds   | 12.06                    |
| 26. | Oil seeds   | 12.07                    |
| 27. | Unprocessed pyrethrum   | 1211.90.20               |
| 28. | Unprocessed cotton  | 52.01                    |
| 29. | Unprocessed sisal   | 5303.10.00               |
| 30. | Unprocessed sugar cane  | 1212.93.00               |
| 31. | Seeds and plants thereof (seeds, fruits, spores, seedlings and plants for sowing or planting) | Any description          |
| 32. | Preparations of a kind used in animal feeding   | 23.09                    |
| 33. | Fertilised eggs for incubation  | 0407.11.00<br>0407.19.00 |
| 34. | Oil-cake of soya beans  | 2304.00.00               |
| 35. | Oil-cake and other solid residues of cotton seeds   | 2306.10.00               |
| 36. | Oil-cake and other solid residues of sunflower seeds  | 2306.30.00               |
| 37. | Maize Bran  | 2302.10.00               |
| 38. | Wheat Bran  | 2302.30.00               |
| 39. | Lysine  | 2922.41.00               |
| 40. | Methionine  | 2930.40.00               |
| 41. | Mycotoxin binders   | 2309.90.10               |
| 42. | Pollard   | 2309.90.90               |
| 43. | Standing tree   | 06.02                    |
| 44. | Rice Bran   | 2302.40.00               |
| 45. | Cotton cake   | 2306.10.00               |

(iv) in item 4, by-

- (aa) deleting HS Code “7020.00.10” appearing in sub-item 1 and substituting for it HS Codes “3926.90.10” and “7020.00.10”;
- (bb) deleting HS Code “3926.90.10” appearing in sub-item 2;
- (v) by deleting item 5 and substituting for it the following:

“5. Bee-Keeping Implements

| No. | Implements                         | HSC             |
|-----|------------------------------------|-----------------|
| 1.  | Beehive                            | Any Description |
| 2.  | Protective bee keeping jacket veil | Any Description |
| 3.  | Mask                               | 6307.90.00      |
| 4.  | Honey strainer                     | Any Description |
| 5.  | Beehive smoker                     | Any Description |
|     |                                    | ”               |

- (vi) in item 6, by-
  - (aa) adding the words “Any description” in the HSC column of sub-item 10;
  - (bb) deleting “HS Code 4819.20.00” appearing in sub-item 11 and substituting for it “HS Code 4819.20.10”;
- (vii) in item 7, by-
  - (aa) deleting the words “Minister responsible for health” and substituting for it the words “responsible Minister”;
  - (bb) adding immediately after subitem 2 the following:
    - “3. raw-materials (*benzalkonium chloride and Glutaraldehyde*) of HS Code 2916.32.00 for the manufacture of insecticides and

acaricides which have been approved by the relevant Minister.”;

(viii) in item 8, by-

- (aa) deleting HS Code “8469.00.007” appearing in sub-item 8 and substituting for it HS Code “8472.90.00”;
- (bb) deleting HS Code “8713.1.00” appearing in sub-item 9 and substituting for it HS Code “8713.90.00”;

(ix) in item 9, by-

- (aa) adding HS Code “4902.10.00” immediately before HS Code “4902.90.00” appearing in sub-item 3;
- (bb) deleting H.S Code “4911.90.10” appearing in sub-item 7 and substituting for it H.S Code “4911.99.10”;

(x) in item 11 by adding immediately after sub-item 3 the following:

“4. A sale of a house of a value not exceeding fifty million shillings by a real estate developer.”;

(xi) in item 15 by deleting the phrase “2710.12.10 and 10.12.20” appearing in sub-item 4 and substituting for it the phrase “2710.12.10 and 2710.12.20”;

(xii) by deleting item 25 and substituting for it the following:

“25. Supply of precious metals, gemstones and other precious stones at refineries, buying stations or Mineral and Gem Houses designated by the Mining Commission under the Mining Act, Cap. 123.”;

(xiii) by deleting item 27 and substituting for it the following;

“27. A supply of double refined edible oil from locally grown seeds by a local manufacturer from 1<sup>st</sup> July, 2022 to 30<sup>th</sup> June, 2024.”

(xiv) adding immediately after item 30 the following:

“31. Supply of aircraft, aircraft engine, aircraft parts and aircraft maintenance to a local operator of air transportation.”

“32. Supply of automobile accessories used in the conversion of motor vehicle fuel system to natural gas or electricity system to persons engaged in the conversion of such motor vehicles.”

(b) in Part II-

- (i) by deleting item 11;
- (ii) in item 19 by adding the words “and moulds” immediately after the figure 84;
- (iii) in item 23, by deleting HS Code “8419.31.00” and substituting for it H.S Code “8419.34.00”;
- (iv) in item 26, by deleting the HS Code “3921.11.90” and substituting for it the HS Code “8523.52.00”;
- (v) in item 28 by deleting phrase “5703.30.00 and 5703.20.00” and substituting for it the phrase “5703.21.00, 5703.29.00, 5703.31.00 and 5703.39.00”; and
- (vi) in item 33, by deleting the HS Code “3401.19.00”.

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

Construction  
Cap. 82

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

Amendment of  
section 14

73. The principal Act is amended in section 14 by deleting the words “four *percentum*” appearing in subsection (2) and substituting for them the words “three point five *percentum*”.

Amendment of  
section 16

74. The principal Act is amended in section 16(1) by inserting the words “save for an employer who is not required to pay levy” between the words “shall” and “file”.

Amendment of  
section 19

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

“(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”.

Passed by the National Assembly on the 26<sup>th</sup> June, 2023

NENELWA JOYCE MWIHAMBI,  
*Clerk of the National Assembly*

