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## THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO.4) ACT, $2016\,$

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#### **NOTICE**

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

Dar es Salaam, 19<sup>th</sup> October, 2016 JOHN W. H. KIJAZI Secretary to the Cabinet

#### A BILL

for

An Act to amend certain written laws.

**ENACTED** by Parliament of the United Republic of Tanzania.

#### PART I PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Written Laws (Miscellaneous Amendments) (No. 4) Act, 2016.

Amendment of certain written laws

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

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

Construction Cap.134

**3.** This Part shall be read as one with the Government Loans, Guarantees and Grants Act, hereinafter referred to as the "principal Act".

General amendment

**4.** The principal Act is amended generally by deleting the words "from outside Tanzania" wherever they appear in the Act and substituting for them the words "from non-resident sources"

Amendment of section 2

Cap.2

- **5.** The principal Act is amended in section 2, by:
- (a) adding in its appropriate alphabetical order the following new definitions:

"Consolidated Fund" means the Consolidated Fund of the Government referred to in the Constitution;

- "on-lending" means an arrangement whereby the Government borrows from external or domestic sources and thereafter passes on the loan to another entity such as the Revolutionary Government of Zanzibar, parastatal organizations, local Government or any other public body corporate;"
- (b) deleting the definition of the term "stock" and wherever it appears throughout this Act;
- (c) deleting the definition of the terms "foreign loan" and "local loan" and substituting for them the following:
  - ""foreign loan" means any loan contracted by the Government from non resident sources;
  - "local loan" means any loan contracted by the Government from resident sources."

Amendment of section 3

- **6.** The principal Act is amended in section 3, by:
- (a) inserting immediately after the word "may" appearing in the first line, the words "upon the advice of the National Committee,";
- (b) inserting immediately after the word "Minister' appearing in the fourth line, the words "concessional and non-concessional";
- (c) designating the contents of section 3 as subsection (1);
- (d) adding immediately after subsection (1) as designated a new subsection (2) as follows:
  - "(2) Foreign loan may be contracted by direct borrowing from non-residents or issue of bonds or other methods as the Minister may deem expedient."

Amendment of section 5

7. The principal Act is amended in section 5(b), by deleting the reference to "the Production Development Funds Act" appearing in that paragraph and substituting for it the reference "the Public Finance Act."

Amendment of section 6

- **8.** The principal Act is amended in section 6:
- (a) by inserting immediately after the word "may" appearing in the first line, the words "on the advice of the National Committee,";
- (b) in the proviso, by inserting the word "not" immediately after the word "shall" appearing in the fifth line.

Amendment of section 7

- **9.** The principal Act is amended in section 7 by adding immediately after subsection (2) the following:
  - "(3) The Minister may, by order published in the *Gazette* delegate any of the powers conferred on him under this section to the Governor of the Bank of Tanzania."

Amendment of section 8

- 10. The principal Act is amended in section 8, by-
- (a) inserting immediately after the word "date" appearing in the first line of paragraph (e), the word "not";
- (b) inserting immediately after the word "may" appearing at the end of paragraph (h), the words "upon the advice of the National Committee".

Amendment of section 10

11. The principal Act is amended in section 10 by inserting immediately after the word "may" appearing in the first line the words "upon the advice of the National Committee".

Amendment of section 11

**12.** The principal Act is amended in section 11 by deleting the words "the Lotteries Act" and substituting for them the words "the Gaming Act".

Repeal of section 12

**13.** The principal Act is amended by repealing section 12 and replacing for it the following:

"On-lending to the Revolutionary Government of Zanzibar **12.-**(1) The Revolutionary Government of Zanzibar may borrow money under on-lending arrangement from the loan that has been secured by the Government under this Act.

- (2) On lending arrangement under subsection (1) shall be effected through on lending agreement which shall, amongst other things, contain the terms and conditions that shall not be lower than the terms and conditions of the primary loan.
- (3) Prior to the borrowing, the Revolutionary Government of Zanzibar shall ensure that:
  - (a) it borrows to the strength of its balance sheet and demonstrate prudent projection of cash flows to meet the original loan obligations; and
  - (b) the proceeds of the loan is used for capital investments on the financially viable projects which are beneficial to the economy."

Addition of sections 12A and 12B

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

"On-lending to local government and other bodies

- **12A.-**(1) The local government authorities, parastatal organisations or any other body corporate may borrow money under on-lending arrangement from the loan that has been secured by the Government under this Act.
- (2) A local government authority, parastatal organisation or any body corporate that intends to borrow under this section shall ensure that-
  - (a) it borrows to the strength of its balance sheet and demonstrate prudent projection of cash flows to meet the original loan obligations; and
  - (b) the proceeds of the loan are used for capital investments on the financially viable projects which are beneficial to the economy.
- (3) A local government authority, parastatal organisation or any body corporate that intends to

borrow under this section shall execute the onlending agreement which shall contain, among other things, the terms and conditions that shall not be lower than the terms and conditions of the primary loan.

(4) The Government shall conduct risk assessment on the local government authorities, parastatal organisations or other body corporates in relation to their respective balance sheets and cash flows projection.

Approval by the Minister

- 12B.-(1) A government institution that intends to borrow in accordance with any other written law shall, prior to borrowing, seek the approval of the Minister in respect of the purpose, amount, terms and conditions of such borrowing.
- (2) For the purpose of this section, "government institution" means a ministry, department, agency or a parastatal organisation."

Amendment of section 13

- **15.** The principal Act is amended in section 13, by:
- (a) deleting the words "other charges" appearing in the third line;
- (b) designating the contents of section 13 as subsection (1); and
- (c) adding immediately after subsection (1) as designated the following new subsections:
  - "(2) The Government shall conduct risk assessment on borrowers before guarantees are issued.
  - (3) The Minister shall be responsible for the management of guarantee relating to public private partnership projects.
  - (4) The Minister may make regulations prescribing guarantee fees that shall be charged as a percentage of the guarantee loan amount to the lender."

Amendment of section 13A

- **16.** The principal Act is amended in section 13A, by:
- (a) deleting paragraph (a) of subsection (1) and substituting for it the

#### following:

- "(a) the proceeds of a loan being guaranteed shall be solely for capital investments on the project that generate revenues which shall be sufficient to service the loan;"
- (b) deleting the proviso to paragraph (b) of subsection (1) and substituting for it the following:

"Provided that, in the case of national disaster or hazard the Minister may, upon the recommendations of National Committee, issue a guarantee not exceeding 85% of the amount borrowed.";

(c) inserting the words "of the National Committee" immediately after the word "advice" appearing in subsection (2).

## Amendment of section 17

- 17. The principal Act is amended in section 17, by:
- (a) adding immediately after paragraph (a) the following new paragraphs:
  - "(b) to advise the Minister on the formulation of the Government Medium-Term Debt Strategy on an annual rolling basis and annual borrowing plan;
  - (c) to monitor the implementation of the Medium-Term Debt Strategy and annual borrowing plan approved by the Government for each quarter;"
- (b) renaming paragraphs (b) to (f) as paragraphs (d) to (h) respectively.

## Amendment of section 18

- **18.** The principal Act is amended in section 18, by:
- (a) inserting immediately after paragraph (h) the following paragraphs: "(i) Secretary Zanzibar Planning Commission;"
- (b) renaming paragraphs (i) and (j) as paragraphs (j) and (k) respectively;
- (c) designating the contents of section 18 as subsection (1);
- (d) adding immediately after subsection (1) as designated the following new subsection:
  - "(2) The committee may co-opt any person with special knowledge and skills to provide expertise on a particular issue as may be required by the Committee but the person so co-opted shall have no right to vote."

## Amendment of section 22

- **19.** The principal Act is amended in section 22, by:
- (a) designating the contents of that section as subsection (1);

- (b) adding immediately after subsection (1) as designated the following new subsections:
  - "(2) The quorum of any meeting of the National Committee shall be half of the members.
  - (3) Members of the National Committee shall attend meetings in person, and where a member by reason of illness, infirmity or absent from the United Republic, is unable to attend any meeting, he may appoint a principal officer to attend such meeting on his behalf."

Amendment of section 25

- **20.** The principal Act is amended in section 25(1), by:
- (a) deleting the word "fiscal" appearing in the second line and substituting for it the word "financial";
- (b) deleting the words "on a quarterly basis" appearing in paragraph (b).

Amendment of section 30

- **21.** The principal Act is amended in section 30:
- (a) in paragraph (a), by adding immediately after the word "loan" appearing at the end of that paragraph the words "or grant";
- (b) by deleting paragraph (b) and substituting for it the following:
  - "(b) the authority to execute on behalf of the Government any agreement or other instrument relating to a loan, guarantee or grant raised, given or received under this Act."

Addition of section 30A

**22.** The principal Act is amended by adding immediately after section 30 the following new section:

"Offences

- **30A**.-(1) A person who executes a loan without the approval of the Minister, commits an offence and shall on conviction be liable to a fine of not less than five million shillings but not more than twenty million shillings or to imprisonment for a term of not less than three years but not exceeding six years or to both.
- (2) A head of public institution, parastatal organisation, department or an agency which received government guarantee and fails without lawful excuse to repay the loan shall be subjected to

Cap. 298

disciplinary measure in accordance with the Public Service Act."

(3) Any person who contravenes the provisions of this Act where no specific penalty is provided, commits an offence and shall, on conviction be liable to a fine of not less than five million shillings but not exceeding ten million shillings or to imprisonment for a term of not less than one year but not exceeding three years or to both."

Amendment of section 32

**23.** The principal Act is amended in section 32 by deleting the words "the National Debt Strategy" and substituting for them the words "the Medium Term Debt Strategy"

## PART III AMENDMENT OF THE HIGHER EDUCATION STUDENTS' LOANS BOARD ACT, (CAP.178)

Construction Cap. 178

**24**. This Part shall be read as one with the Higher Education Students' Loans Board Act, hereinafter referred to as the "principal Act".

Amendment of section 3

- **25.** The principal Act is amended in the definition of the term "accredited institution" by:
  - (a) deleting paragraphs (c), (d) and (e);
  - (b) adding immediately after paragraph (b) the following:
    - "(c) diploma or higher diploma in the field to be determined by the Minister from time to time, based on the national priorities;"

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

Construction Cap. 332

**26**. This Part shall be read as one with the Income Tax Act, hereinafter referred to as the "principal Act".

Amendment of section 10

- **27.** This principal Act is amended in section 10 by deleting subsection (3) and substituting for it the following:
  - "(3) Notwithstanding any law to the contrary, no exemption shall be provided from tax imposed by this Act and no agreement shall be concluded that affects or purports to affect the application of this Act, except as provided for:
    - (a) by the provisions of this Act;
    - (b) by an agreement:
      - (i) on a strategic project; or
      - (ii) on public interest,

as may be approved by the Cabinet.

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

Construction Cap. 113

28. This Part shall be read as one with the Land Act, hereinafter referred to as the "principal Act".

Amendment of section 19

**29**. The principal Act is amended in section 19(2), by inserting the phrase "or issued under the Export Processing Zones Act" immediately after the words "the Tanzania Investment Act" appearing in paragraphs (b) and (c).

#### PART VI THE ROAD AND FUEL TOLLS ACT, (CAP. 220)

Construction Cap. 220

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

Amendment of section 3

**31.** The principal Act is amended in section 3, by deleting the term "roads Minister".

Amendment of section 5

- **32.** Section 5 of the principal Act is amended:
- (a) by deleting the words "roads Minister" wherever it appears in this Act and substituting for them the words "Minister responsible for roads";

- (b) by deleting the words "other agencies" wherever they appear in this section and substituting for them the words "road agency";
- (c) in subsection (4), by:
  - (i) deleting the word "agencies" appearing in paragraph (f) and (h) and substituting for it the word "agency"; and
  - (ii) deleting the words "and the Road Fund Accountant" appearing in paragraph (j) and substituting for them the words "senior officers":
- (d) in subsection (6) by deleting the phrase "after the end of each financial year submit to the Minister" appearing in the first line and substituting for if the phrase "upon receipt of the audited financial report from the Controller and Auditor General submit to the Minister responsible for roads"; and
- (e) in subsection (7), by deleting the word "Minister" and substituting for it the words "Minister responsible for roads".
- (f) by adding immediately after subsection (9) the following:
  - "(10) The Board may co-opt any person with special knowledge and skills to provide expertise on a particular issue as may be required by the Board but the person so co-opted shall have no right to vote."

Addition of sections 5A and 5B

- **33**. The principal Act is amended by:
- (a) adding immediately after section 5 the following new sections:

"Committees of the Board

- **5A**.-(1) The Board may, for purpose of ensuring efficient performance of its functions and exercise of its powers, appoint such number of committees to perform its functions as it may direct.
- (2) The Board may, subject to such terms, condition and restrictions as it may specify, delegate some of its powers and functions to the committee as it may deem necessary.
- (3) The committee may co-opt any person with special knowledge and skills to provide expertise on a particular issue as may be required by the Committee but the person so co-opted

#### shall have no right to vote.

Powers of the Board to issue guidelines **5B**. The Board may issue guidelines for the purpose of performing its functions under this Act."

- (b) deleting subtitle (b) appearing immediately after the proposed new section 5B and substituting for if the following subtitle:
  - "(b) The Roads Fund Manager and Other Senior Staff"

## Amendment of section 6

- **34.** Section 6 of the principal Act is amended-
- (a) by deleting the words "and Roads Fund Accountant" appearing in the marginal note;
- (b) in subsection (1), by deleting the phrase "not more than two Executive Officers, the Roads Fund Manager and the Roads Fund Accountant" and substituting for it the phrase "Executive Officers, the Road Fund Manager, Deputy Manager and other Senior Officers";
- (c) in subsection (2), by deleting the words "Road Fund Manager" and substituting for them the words "legal officer"; and
- (d) in subsection (4), by deleting the words "or Roads Funds Accountant".

## Amendment of section 14

- **35.** The principal Act is amended in section 14(1), by-
- (a) deleting a "comma" appearing at the end of paragraph (f) and substituting for it a "semi colon";
- (b) adding immediately after paragraph (f) the following new paragraph:
  - "(g) use money deposited in the Fund in any other manner than road related purposes,"; and
- (c) deleting the words "not exceeding five thousand shillings" appearing in the closing statement and substituting for them the words "not less than thirty million shillings but not exceeding fifty million shillings".

## Amendment of section15

- **36**. The principal Act is amended in section 15(1), by deleting paragraph (a) and substituting for it the following:
  - "(a) such sum of money shall not be less than twenty million shillings;"

## Amendment of Fourth Schedule

**37.** The principal Act is amended in paragraph 1 of the Fourth Schedule,

by-

- (a) deleting the words "and the Chief Executive Officer" appearing in subparagraphs (1) and (3); and
- (b) adding immediately after subparagraph (1) the following:

"(1A) The members of the Board shall, from among their number, elect a Vice- Chairman who shall hold office for so long as he remains a member of the Board.".

#### PART VII AMENDMENT OF THE SUGAR INDUSTRY ACT, (CAP.251)

## Construction Cap. 251

**38**. This Part shall be read as one with the Sugar Industry Act, hereinafter referred to as the "principal Act".

## Amendment of section 4

- **39**. The principal Act is amended in section 4(1), by:
- (a) inserting immediately after paragraph (c) the following new paragraph:
  - "(d) to monitor the implementation of development and expansion plan of manufacturers;";
- (b) re-naming paragraphs (d) to (s) as paragraphs (e) to (u) respectively.

## Addition of sections 7A and 7B

**40**. The principal Act is amended by adding immediately after section 7 the following new sections:

"Sugarcane outgrowers organisations

Cap. 318

- 7A.-(1) Sugarcane outgrowers shall, for effective management of sugarcane farming husbandry, and upon seeking and obtaining approval of the Board, organize themselves as a cooperative societies registered under the Cooperative Societies Act.
- (2) Sugarcane outgrowers shall, within six months from the date of coming into operation of this section, register themselves in a manner provided for under subsection (1).
  - (3) The Board may extend the period of

registration provided for under subsection (2) for another period of six months.

(4) The Board shall, in consultation with the manufacturer, prescribe daily ratable deliveries of sugarcane by each cooperative society under this section.

Consultative forum

- **7B.**-(1) There shall be a forum to be known as Sugarcane Growers Consultative Forum which shall be responsible for all matters pertaining to sugarcane husbandry.
- (2) The Board shall prescribe the composition, qualification, tenure and the manner of operation of the Forum."

Addition of section 11A

**41.** The principal Act is amended by adding immediately after section 11 the following new section:

"Indicative price for sugarcane, sugar or sugar byproducts

- **11A**. The Board shall, in consultation with the Minister and by order published in the *Gazette*, prescribe the:
  - (a) minimum price to be paid by manufacturers for cane produced by growers; and
  - (b) maximum price of sugar and sugar byproducts produced by manufacturers."

Addition of section 17A

**42**. The principal Act is amended by adding immediately after section 17 the following new section:

"Duty to submit development and expansion plan

- **17A.**-(1) A manufacturer licensed under this Act shall, within the time and on intervals prescribed by the Board submit to the Board development and expansion plan.
- (2) The development and expansion plan submitted under this section shall consist of the following:
  - (a) expansion of plantations to increase

sugarcane production;

- (b) introduction of new technology for the purpose of increasing yields and new sugarcane varieties;
- (c) investment initiative to expand the capacity of the domestic processing sector; and
- (d) any other information that may be required by the Board.
- (3) Where a manufacturer fails to comply with this section, the Board may, in addition to any other penalty prescribed under this Act, suspend or cancel the licence of such manufacturer."

Addition of section 34A

**43**. The principal Act is amended by adding immediately after section 34 the following new section:

"Blending process

- **34A**.-(1) Notwithstanding the provisions of any other written laws, no person shall blend sugar after six months from the date of coming into operation of this section.
- (2) A person who contravenes this section commits an offence and shall, on conviction be liable to a fine of not less than one hundred million shillings or to pay the amount equivalent to the value of the blended sugar whichever is greater or to imprisonment for a term of not less than two years but not exceeding five years.
- (3) In addition to penalties provided for under this section, the Board may suspend or cancel the licence of the person convicted."

## PART VIII AMENDMENT OF THE WILDLIFE CONSERVATION ACT, (CAP. 283)

Construction Cap. 283

**44.** This Part shall be read as one with the Wildlife Conservation Act, hereinafter referred to as the "principal Act".

Amendment of section 101

- **45.** The principal Act is amended in section 101, by-
- (a) deleting subsection (1) and substituting for them the following:
  - "(1) The court may, on its own motion or upon application made by the prosecution in that behalf-
    - (a) prior to commencement of proceedings, order that any animal, trophy, weapon, vehicle, vessel or other article which is intended to be used as evidence and which is subject of speedy decay, destruction or depreciation, be placed at the disposal of the Director; or
    - (b) at any stage of the proceedings, order that any animal, trophy, weapon, vehicle, vessel or other article which has been tendered or put in evidence before it and which is subject of speedy decay, destruction or depreciation, be placed at the disposal of the Director; or
  - (2) The order of disposal under this section shall be sufficient proof of the matter in dispute before any court during trial.
- (b) renumbering subsections (2) and (3) as subsections (3) and (4) respectively.

#### **OBJECTS AND REASONS**

This Bill proposes to amend the written laws namely; the Government Loans, Guarantees and Grants Act, Cap.134; the Higher Education Students' Loans Board Act, Cap. 178; the Income Tax, Cap. 332; the Land Act, Cap.113; the Road and Fuel Tolls

Act, Cap. 220; the Sugar Industry Act, Cap.251 and the Wildlife Conservation Act, Cap. 283.

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

This Bill is divided into Eight Parts, whereby, Part I deals with Preliminary Provisions which includes the title of the Bill and the manner in which the laws proposed to be amended, are amended in their respective Parts.

Part II proposes amendments to the Government Loans, Guarantees and Grants Act, Cap. 134. The amendments intends to add definitions of new terms in section 2 of the Act, in order to provide clarity to certain provisions of the Act. Further, sections 3, 6, 8, 10 and 13A(2) are amended to provide for a mandatory condition to the Minister responsible for finance to seek advise of the National Debt Management Committee before raising any loan on behalf of the Government, and stipulating the modalities of raising non concessional loans.

The Part, also propose to amend section 7 in order to empower the Minister responsible for finance to delegate to the Governor of the Bank of Tanzania his mandate relating to raising of local loans through treasury bills, bonds, etc. Further, the Part introduce a new section 12 for purposes of imposing procedures to be followed by the Government while on lending loans to Revolutionary Government of Zanzibar or government institutions. Furthermore, a new section 12A and 12B are introduced in order to impose mandatory conditions to government institutions to seek approval of the Minister before acquiring any loan.

Section 13 is amended in order to empower the Minister responsible for finance to make regulations in respect of fees to be charged on guarantees issued by the Government. The Part also provides that the guarantee issued should cover the loan amount, excluding other charges relating to such loan. Moreover, the Part empower the Minister responsible for finance to manage guarantees issued to Public Private Partnership Projects in accordance with the Public Private Partnership Act.

Amendments to section 13A intends to impose condition that proceeds of the loan guaranteed shall be used solely for capital investments on projects that will generate

sufficient revenues to service the loan. Further, the amendments intend to empower the Minister responsible for finance on issuing the guarantee, that the guarantee should not exceeding eight five percent of the amount borrowed in case of national disaster or hazard, despite the restrictive guarantee level of seventy percent imposed under the Act.

Section 17 is amended in order to empower the National Debt Committee to monitor and coordinate issues related to debt management guarantees and grants, and to advise the Minister on formulation of the Government Medium Term Debt. Further, section 18 is amended to include the Secretary Zanzibar Planning Commission among members of the National Debt Committee.

Furthermore, section 22 is amended in order to provide for a quorum of the National Debt Committee meetings, restricting members of the Committee to attend the meetings in person and providing circumstances in which a member may appoint a proxy. Section 30 is amended to empower the Minister responsible for finance to delegate to any other Ministers and a Permanent Secretary, his powers relating to execution of Grants Agreements. Finally, section 30A is added in order to provide for offences and penalties which may be committed under the Act.

Part III of the Bill propose amendments to the Higher Education Students Loans Board Act, Cap. 178. The amendment intends to allow students of diploma and higher diploma to be eligible for loans extended to higher learning students in the field to be determined by the Minister, depending on the national priority.

Part IV of the Bill proposes to make amendment to the Income Tax Act, Cap.332. The amendment intends to amend section 10(3) by introducing conditions which will allow strategic projects or any project with public interest to receive exemption under the Act, provided that there is an agreement concluded and approved by the Cabinet.

Part V proposes amendments to the Land Act, Cap. 113, whereby section 19 is proposed to be amended for purposes of enabling the Export Processing Zones Authority to issue derivative rights over the land acquired in its name.

Part VI of the Bill provides amendment to the Road and Fuel Tolls Act, Cap. 220. Section 5 is proposed to be amended by adding new sections 5A and 5B which empowers the Board to delegate some of its functions to the Committee. Further, the Board has

been given power to make guidelines and to co-opt any other person to attend in its meeting but such person shall not have a right to vote. Section 14 is also amended to restrict the employees of the Fund from misuse any amount of money deposited in the Fund. Furthermore, the Part imposes fines for any person who contravene the provisions of this Act.

Part VII proposes amendment to the Sugar Industry Act, Cap. 251. The Part intends to amend section 4 for purposes of vesting to the Board powers to seek, demand, obtain or access development and expansion plans of the existing manufacturers with a view to tracking, monitoring and evaluating performance and initiating timely corrections or remedies where necessary. Also it is Part proposed to add new sections 7A and 7B for the purpose of re-organizing the governance structures of smallholder growers for purposes of enhancing efficiency and profitability in sugar cane business, capacity to negotiate cane supply agreements with manufacturers, transparency in their management, as well as accountability and eradication of embezzlement of commonly owned funds and assets by unfaithful leaders. The proposed new sections will enable the Board to track performance and utilization of resources channeled to smallholder growers. It is also proposed formulation of the consultative forum for the purpose of regulating the affairs of the sugarcane growers organizations.

It is also proposed to add new section 11A which, empowers the Board to set indicative prices for sugarcane and sugar, with the aim of ensuring that the smallholder sugarcane growers receive fair price for sugarcane sold and delivered to the manufacturers. It also gives the Board the power to protect the end consumer of sugar at the same time ensuring fair return on investment by manufacturers. It is further proposed to add new section 17A for the purposes of imposing a duty on the part of manufacturers to submit to the Board development and expansion plans for the Board to keep track of the factory operations and implementation of the respective expansion plans, hence measuring the realization of the overall Industry Plan and Strategy. Further, the section proposes imposition of sanction to any breach of the obligation.

The Part proposes additional of a new section 34A which provides for the transition for phasing out of the blending operations that existed before the coming into operation of this section. Furthermore, it provides sanction to any person who contravenes this provision.

Part VIII of the Bill intends to make an amendment to the Wildlife Conservation Act Cap. 283. Section 101 of the Act is amended in order to allow the court, by order or on its own motion, to receive evidence which is subject of speedy decay, destruction or depreciation prior to or after commencement of any proceedings. The order of such disposal shall be sufficient proof of the matter in dispute.

#### MADHUMUNI NA SABABU

Muswada huu unapendekeza kufanya marekebisho katika Sheria ya Mikopo, Misaada na Dhamana, Sura ya 134; Sheria; Sheria ya Bodi ya Mikopo ya Elimu ya Juu, Sura ya 178; Kodi ya Mapato, Sura ya 332; Sheria ya Ardhi, Sura ya 113; Sheria ya Barabara na Tozo za Mafuta, Sura ya 220 na Sheria ya Tasnia ya Sukari, Sura ya 251 Sheria ya Uhifadhi wa Wanyamapori, Sura ya 283.

Marekebisho yanayopendekezwa yanalengo la kuondoa mapungufu yalijitokeza wakati wa utekelezaji wa Sheria.

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

Sehemu ya Pili ya Muswada inapendekeza kuifanyia marekebisho Sheria ya Mikopo, Misaada na Dhamana, Sura 134 kwa kurekebisha kifungu cha 2 ili kubainisha tafsiri ya maneno mbalimbali yanayotumika ndani ya hiyo sheria. Lengo la marekebisho hayo ni kurahisisha utekelezaji Sheria hiyo. Aidha, kifungu cha 3, 6, 8, 10 na 13A (2) vinafanyiwa marekebisho ili kuweka sharti kwa Waziri wa Fedha kushauriwa na Kamati ya Kitaifa ya Usimamizi wa Deni la Taifa kabla ya kufanya uamuzi wa kukopa pamoja na kuweka utaratibu kwa Serikali kukopa mikopo yenye masharti ya kibiashara.

Sehemu hii pia inapendekeza kurekebisha kifungu cha 7 ili kumpa uwezo Waziri wa Fedha kukasimu mamlaka yake kwa Gavana wa Benki Kuu kuhusu kukopa ndani ya nchi kupitia Amana za Serikali zinazotolewa na Benki Kuu. Vilevile, Sehemu hii inapendekeza kuongeza kifungu kipya cha 12 ili kuweka utaratibu kwa Serikali kuzikopesha kwa utaratibu maalum, Serikali ya Mapinduzi ya Zanzibar na Taasisi za

Umma pindi Serikali inapochukua mikopo kwa niaba yao. Ambapo marekebisho husika yamebainisha taratibu zitakazotumika na Taasisi husika katika kurejesha mikopo hiyo. Aidha, kifungu cha 12A na 12B vimeongezwa ili kuweka sharti kwa Wizara nyingine na Taasisi za Serikali ambazo zinaruhusiwa kwa mujibu wa sheria nyingine kukopa, kupata idhini ya Waziri wa Fedha kabla ya kukopa.

Marekebisho ya kifungu cha 13 Kwanza, yana lengo la kumpa mamlaka Waziri wa Fedha kuandaa kanuni zitakazobainisha ada ya dhamana ambayo itatozwa kwa kiwango cha mkopo ili kuiwezesha Serikali kukabiliana na athari zitakazojitokeza kwa dhamana iliyotolewa na kupunguza idadi ya wakopeshaji wanaoomba dhamana ya Serikali. Pili kuweka utaratibu ili dhamana itakayotolewa na Serikali iwe ni kwa ajili ya mikopo pekee bila kujumuisha gharama nyingine za mkopo na Tatu kumpa mamlaka Waziri wa Fedha kutoa kusimamia dhamana zitakazotolewa kwenye miradi ya ubia baina ya Serikali na Sekta binafsi.

Vilevile, inapendekezwa kurekebisha kifungu 13A ili kuweka sharti kwamba mkopo utakaochukuliwa kwa dhamana ya Serikali utumike kwa ajili ya kuwekeza kwenye miradi yenye uwezo wa kuzalisha mapato ya kulipia deni na gharama ya mkopo. Aidha, kupitia marekebisho husika Waziri atatoa dhamana itakayofikia asilimi 85 kwenye masuala yanayohusu majanga ya kitaifa kama mafuriko, tetemeko la ardhi n.k na hivyo kuondoa utata uliopo hivi sasa kuhusu mazingira ambayo Waziri wa Fedha anaweza kutoa dhamana zaidi ya asilimia 70.

Kifungu cha 17 kimerekebishwa ili kuipa majukumu Kamati ya Kitaifa ya Usimamizi wa Deni la Taifa kumshauri Waziri wa Fedha katika kuanda Mkakati wa Usimamizi wa Madeni ikiwemo mpango wa ukopaji wa Serikali kwa mwaka na kusimamia masuala yote yanayohusu usimamizi wa madeni, dhamana na misaada. Aidha, kifungu cha 18 kimefanyiwa marekebisho ili kumuongeza Katibu wa Tume ya Mipango-Zanzibar kuwa mjumbe wa Kamati ya Kitaifa ya kusimamia Deni la Taifa. Vilevile, kupitia marekebisho katika kifungu hiki, Kamati imepewa uwezo wa kujumuisha mjumbe mwingine yoyote pale itakapoona kuna umuhimu wa kufanya hivyo.

Aidha, kifungu cha 22 kimefanyiwa marekebisho ili kubainisha akidi ya vikao vya Kamati ya Kitaifa ya Usimamizi wa Deni la Taifa ambayo itakuwa ni nusu ya wajumbe wa kamati na kuweka sharti kwa wajumbe kuhudhuria vikao vya Kamati wao binafsi, na endapo watashindwa kuhudhuria kutokana na ugonjwa au kutokuwepo ndani

ya Tanzania, watateua Maafisa Waandamizi kuhudhuria kwa niaba yao. Vilevile, kifungu cha 30 kimefanyiwa marekebisho ili kumuwezesha Waziri wa Fedha kukasimu madaraka yake ya upokeaji misaada kwa Mawaziri wengine na Makatibu Wakuu.

Kifungu cha 30A kimeongezwa ili kubainisha adhabu kwa wakuu wa Taasisi za Umma pindi watakapochukua mikopo bila kupata ridhaa ya Waziri wa Fedha. Aidha, kupitia marekebisho haya, Wakuu wa Taasisi za Umma watakaoshindwa kulipa mikopo iliyodhaminiwa na Serikali watachukuliwa hatua za kinidhamu kwa mujibu wa Sheria ya Utumishi wa Umma. Vilevile mtumishi mwingine yoyote wa umma atakayekiuka masharti ya Sheria atachukuliwa hatua za kinidhamu kwa mujibu wa Sheria ya Utumishi wa Umma.

Sehemu ya Tatu inapendekeza marekebisho katika Sheria ya Bodi ya Mikopo ya Elimu ya Juu, Sura ya 178. Marekebisho haya yanakusuidia kuruhusu wanafunzi wa stashahada na stashahada ya uzamili katika fani ambayo Waziri ataamua ili kupata mikopo inayotolewa kwa wanafunzi wa elimu ya juu kwa kuzingatia vipaumbele vya Taifa.

Sehemu ya Nne ya Muswada inapendekeza kuifanyia marekebisho Sheria ya Kodi ya Mapato, Sura ya 332. Marekebisho haya yanakusudia kurekebisha kifungu cha 10(3) ili kuruhusu miradi ya kimkakati au yenye maslahi ya umma kupata msamaha chini ya Sheria hii endapo kuna mkataba uliofungwa na Serikali na kupata kibali cha Baraza la Mawaziri.

Sehemu ya Tano inapendekeza kufanya marekebisho kwenye Sheria ya Ardhi, Sura 113, ambapo kifungu cha 19 kinarekebishwa ili kuipa Mamlaka ya EPZ uwezo wa kuitoa ardhi yake itumiwe na mtu mwingine bila kutoa hati miliki. Utaratibu huu utapunguza urasimu unaojitokeza kwa wawekezaji wakati wa kufuatilia hati Wizara ya Ardhi.

Sehemu ya Sita ya Muswada inapendekeza kufanyia marekebisho Sheria ya Tozo za Barabara na Mafuta, Sura ya 220. Kifungu cha 5 kinafanyiwa marekebisho kwa kuongeza vifungu vipya vya 5A na 5B ambavyo vinaipa mamlaka Bodi ya kukasimisha baadhi ya kazi zake kwenye Kamati. Vile vile, Bodi imepewa mamlaka ya kutengeneza miongozo na kuweza kuteua mjumbe yoyote kuhudhuria kwenye vikao vyake lakini

mjumbe huyo aliyechaguliwa hatakuwa na haki ya kupiga kura. Kifungu cha 14 nacho kimerekebishwa kwa kukataza wafanyakazi wa mfuko asiweze kutumia vibaya fedha zozote zilizowekwa kwenye mfuko. Vile vile, Sehemu hii inaainisha mtu yeyote atakayokiuka masharti ya Sheria hii.

Sehemu ya Saba inapendekeza kuifanyia marekebisho Sheria ya Tasnia ya Sukari, Sura ya 251. Sehemu hii inakusudia kurekebisha kifungu cha 4 ili kuipa Bodi mamlaka ya kuomba na kupewa mpango wa maendeleo wa wamiliki wa viwanda vya sukari kwa lengo la kuwezesha ufuatiliaji, usimamizi na kuifanyia tathmini mipango ya maendeleo.

Sehemu hii pia inapendekeza kuongeza kifungu kipya cha 7A na 7B kwa lengo la kuuboresha mfumo wa wakulima wadogo ili kuongeza ufanisi na faida katika biashara ya sukari, kuboresha uwezo wa kufanya majadiliano ya mikataba ya ununuzi wa miwa. Kuweka uwazi katika usimamizi na kuondoa ubadhirifu wa mali za wakulima wadogo zinazomilikiwa kwa pamoja. Vifungu vipya vinavyopendekezwa vitaiwezesha Bodi na Serikali kufuatilia utendaji kazi wa wakulima wadogo pamoja na mali zao. Vifungu vipya pia vinapendekeza uanzishwaji wa Baraza la Majadiliano kwa lengo la kuratibu shughuli za umoja wa wakulima wadogo wa miwa.

Inapendekezwa pia kuongeza kifungu kipya cha 11A kinachoipa Bodi mamlaka ya kutoa bei elekezi ya miwa na sukari ili kuhakikisha wakulima wadogo wa miwa wanapata bei inayoendana na soko kwa miwa wanayoiuza viwandani. Kifungu pia kinalenga kuipa Bodi mamlaka ya kuwalinda watumiaji wa sukari na pia kuhakikisha kwamba viwanda vya miwa vinapata faida. Aidha, inapendekeza kuongeza kifungu kipya cha 17A kinachotoa wajibu kwa wamiliki wa viwanda vya sukari kuwasilisha kwenye Bodi mipango ya ya maendeleo na upanuzi wa viwanda ili Bodi iweze kufuatilia utendaji kazi wa viwanda vya miwa. Kifungu hiki kipya pia kinapendekeza kuweka adhabu kwa mtu atakayekiuka masharti yaliyowekwa.

Mwisho, Sehemu hii pia inapendekeza kuongea kifungu kipya cha 34A kinachoweka kipindi cha mpito cha miezi sita ili kutoa muda kwa shughuli za uchanganyaji wa sukari zilizokuwa zikifanyika kabla ya kifungu hiki kuanza kutumika. Pia kinatoa adhabu kwa mtu atakayekiuka masharti ya kifungu hiki.

Sehemu ya Nane ya Muswada inafanya marekebishoa Sheria ya Hifadhi ya Wanyamapori, Sura ya 283. Kifungu cha 101 cha Muswada kimerekebishwa kwa

kuruhusu mahakama, kwa maombi au ridhaa yake, kupokea ushahidi wa vitu vinavyo oza haraka, vinavyoharibika au kushuka thamani kabla au baada ya kuanza kwa shauri ili iwe ni uthibitisho wa suala linalogombaniwa.

Dar es Salaam, 13 Oktoba, 2016 **GEORGE M. MASAJU** *Mwanasheria Mkuu wa Serikali*