

THE UNITED REPUBLIC OF TANZANIA

No. 5

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ACT SUPPLEMENT

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THE LAWS REVISION (MISCELLANEOUS AMENDMENTS) ACT,
2023

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THE UNITED REPUBLIC OF TANZANIA



NO. 3 OF 2023

I ASSENT

SAMIA SULUHU HASSAN
President

[5th July, 2023]

An Act to amend certain laws with a view to address various shortcomings realised in those laws in the course of laws revision exercise.

ENACTED by the Parliament of the United Republic of Tanzania.

**PART I
PRELIMINARY PROVISIONS**

- | | |
|-----------------------------------|---|
| Short Title | 1. This Act may be cited as the Laws Revision (Miscellaneous Amendments) Act, 2023. |
| 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 CORPORATIONS SOLE
(ESTABLISHMENT) ACT,
(CAP. 119)**

- | | |
|--------------------------|---|
| Construction
Cap. 119 | 3. This Part shall be read as one with the Corporations Sole (Establishment) Act, hereinafter referred to as the “principal Act”. |
|--------------------------|---|

Amendment
of section 5

4. The principal Act is amended in section 5(2) by deleting the words “the National Bank of Commerce, the Tanzania Investment Bank, Cooperative and Rural Development Bank, save in accordance with the regulations made under this Act” and substituting for them the words “or any financial institution subject to the provisions of the Government Loans, Guarantees and Grants Act,”.

Cap. 134

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

Construction
Cap. 147

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

General
amendment

6. The principal Act is amended generally, save for section 1, by deleting the word “Excise” wherever it appears in the Act and substituting for it the word “Authority”.

Amendment
of section 2

7. The principal Act is amended in section 2, by-
(a) deleting the definition of the term ““Excise” or “the Excise””; and
(b) adding in the appropriate alphabetical order the following new definition-

““Authority” means the
Tanzania Revenue
Authority established
under the Tanzania
Revenue Authority
Act;”.

Cap. 399

Amendment
of section
100

8. The principal Act is amended in section 100 by deleting the words “Excise revenue” appearing in paragraph (a) and substituting for them the words “Consolidated Fund”.

Repeal of
section 107

9. The principal Act is amended by repealing section 107.

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

Construction
Cap. 332

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

Amendment
of section
65E

11. The principal Act is amended in section 65E(2), by-

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

“(b) for royalty incurred by a person under the Mining Act;” and

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

Cap. 123

PART V
AMENDMENT OF THE INTERPRETATION OF LAWS ACT,
(CAP. 1)

Construction
Cap. 1

12. This Part shall be read as one with the Interpretation of Laws Act, hereinafter referred as the “principal Act”.

Addition of
section 49A

13. The principal Act is amended by adding immediately after section 49 the following:

“Power to
amend and
alter
Schedules

49A. Where a written law confers powers to the Minister to amend, vary or replace provisions of the Schedule concerning the conduct of a governing body, such powers shall, unless the provisions are substantively provided in the Act, not include powers to amend, vary or replace provisions relating to-

- (a) appointment and termination of a member of the governing body; or

- (b) determination of composition and tenure of office of members of the governing body.”.

Amendment
of section 84

14. The principal Act is amended in section 84-

- (a) in subsection (1), by adding the words “of enactment” immediately after the word “language”;
- (b) in subsection (2), by deleting the words “are currently” and substituting for them the words “were enacted”;
- (c) by deleting subsection (3) and substituting for it the following:

“(3) Without prejudice to subsection (1), a law enacted in Kiswahili shall, within ninety days after the date of commencement of such law, be translated into English language.”;

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

PART VI
AMENDMENT OF THE LAWS REVISION ACT,
(CAP. 4)

Construction
Cap. 4

15. This Part shall be read as one with the Laws Revision Act, hereinafter referred to as the “principal Act”.

Amendment
of section 7

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

- (a) designating the content of section 7 as subsection (1); and
- (b) adding immediately after subsection (1) as designated the following:

“(2) The Chief Parliamentary Draftsman may omit any schedule of an Act, if in his opinion its inclusion is inconvenient in the preparation and publication of the Revised Edition:

Provided that, the omitted schedule shall continue to form part of the Act.”;

Amendment
of section 8

17. The principal Act is amended in section 8-

(a) by adding immediately after subsection (3) the following:

“(4) The exercise of powers under this section shall not affect anything, act, legal proceeding or subsidiary legislation, done, instituted, or as the case may be, made before the coming into operation of the Revised Edition.”;

(b) by renumbering subsections (4) and (5) as subsections (5) and (6), respectively; and

(c) in subsection (6) as renumbered by deleting reference to “subsection (4)” and substituting for it reference to “subsection (5)”.

PART VII

AMENDMENT OF THE SOCIAL SECURITY ACT, (CAP. 135)

Construction
Cap. 135

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

Amendment
of section 34

19. The principal Act is amended in section 34 by deleting the word “Division” appearing in subsection (2) and substituting for it the word “Minister”.

PART VIII

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

Construction
Cap. 399

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

Amendment
of section 5

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

(a) deleting subsections (7) and (8) and substituting for them the following:

“(7) The Minister may, by order in the

Gazette, appoint a date from which assessment, collection and accounting for the revenues imposed and charged under any non-tax law specified in Part B of the First Schedule shall commence.”;

(b) renumbering subsection (9) as subsection (8); and

(c) deleting the reference to subsection (8) appearing in subsection (8) as renumbered and substituting for it the reference to subsection (7).”;

PART IX
AMENDMENT OF THE WORKERS’ COMPENSATION ACT,
(CAP. 263)

Construction
Cap. 263

22. This Part shall be read as one with the Workers’ Compensation Act, hereinafter referred to as the “principal Act”.

Amendment
of section 19

23. The principal Act is amended in section 19(5) by deleting the words “serious disablement” and substituting for it the words “permanent total disablement”.

Passed by the National Assembly on the 8th June, 2023

NENELWA J. MWIHAMBI
Clerk of the National Assembly