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SPECIAL BILL SUPPLEMENT

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THE FINANCE BILL, 2022

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

Dodoma,
15th June, 2022

HUSSEIN A. KATTANGA
Secretary to the Cabinet

A BILL
for

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

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

- | | |
|--------------|---|
| Short title | 1. This Act may be cited as the Finance Act, 2022. |
| Commencement | 2. This Act shall come into operation on the 1 st day of July, 2022. |

PART II
AMENDMENT OF THE ANIMAL DISEASES ACT,
(CAP. 156)

- | | |
|---------------------------|---|
| Construction
Cap. 156 | 3. This Part shall be read as one with the Animal Diseases Act, hereinafter referred to as the “principal Act.” |
| Amendment
of section 3 | 4. The principal Act is amended in section 3(2),
by-
(a) deleting paragraph (g); |

(b) renaming paragraphs (h) and (i) as paragraphs (g) and (h) respectively.

PART III
AMENDMENT OF THE BANK OF TANZANIA ACT,
(CAP. 197)

Construction
Cap. 197 5. This Part shall be read as one with the Bank of
Tanzania Act, hereinafter referred to as the “principal Act.”

Amendment
of section 35 6. The principal Act is amended in section 35 by
deleting subsection (2) and substituting for it the following:
 “(2) The total amount outstanding at
 any time of advances made by the Bank
 under this section and section 34 shall not
 exceed eighteen percentum of the budgeted
 domestic revenues of each of Governments
 as defined in section 36.”.

Amendment
of section 36 7. The principal Act is amended in section 36 by
deleting subsection (1) and substituting for it the following:
 “(1) For the purposes of section 35,
 the budgeted domestic revenues of the
 Governments shall be the approved domestic
 revenue estimates of the current year.”.

PART IV
AMENDMENT OF THE BUSINESS NAMES (REGISTRATION)
ACT,
(CAP. 213)

Construction
Cap. 213 8. This Part shall be read as one with the Business
Names (Registration) Act, hereinafter referred to as the
“principal Act”.

Amendment
of section 2 9. The principal Act is amended in section 2 by
adding in the appropriate alphabetical order the following
new definition:
 ““beneficial owner” has the meaning ascribed to it
 under the Anti-Money Laundering Act;”.

Cap.
423

Amendment
of section 4

10. The principal Act is amended in section 4 by deleting paragraph (a) and substituting for it the following:
“(a) every firm having a place of business in Tanzania;”.

Amendment
of section 6

11. The principal Act is amended in section 6(1) by inserting the words “and beneficial owners of the partnership” immediately after the word “partners” appearing in paragraph (d).

Amendment
of section 13

12. The principal Act is amended in section 13, by-

- (a) designating the content of section 13 as subsection (1); and
- (b) adding immediately after subsection (1) as designated the following:
“(2) A person who-
 - (a) fails to provide information to the Registrar regarding change in beneficial ownership of the partnership; or
 - (b) fails to provide the Registrar with statement of particulars containing information on the beneficial owners of the partnership,commits an offence and shall, upon conviction, be liable to a fine of not less than one million shillings but not exceeding five million shillings.”.

PART V
AMENDMENT OF THE CASHEWNUT INDUSTRY ACT,
(CAP. 203)

Construction
Cap. 203

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

Amendment
of section
17A

14. The principal Act is amended in section 17A by deleting subsection (2) and substituting for it the following:

“(2) The total amount of export levy collected under subsection (1) shall be distributed in the following manner:

- (a) 50% shall be remitted to the Ministry responsible for agriculture for agricultural input subsidy and the Agriculture Development Fund; and
- (b) 50% shall be remitted to the Consolidated Fund.”.

PART VI
AMENDMENT OF THE COMPANIES ACT,
(CAP. 212)

Construction
Cap. 212

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

Amendment
of section 2

16. The principal Act is amended in section 2 by deleting the definition of the term “beneficial owner” and substituting for it the following:

Cap. 423 ““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

Amendment
of section
115

17. The principal Act is amended in section 115 by deleting subsection (5) and substituting for it the following:

“(5) Where a company fails to comply with subsection (1), (2), (4) or (6), the company and every officer of the company who is in default shall be liable to a penalty of one hundred thousand shillings and an addition of ten thousand shillings for every day during which the default continues.”.

Amendment
of section
116

18. The principal Act is amended in section 116(4) by deleting the words “default fine” and substituting for them the words “penalty of one hundred thousand shillings

and an addition of ten thousand shillings for every day during which the default continues”.

Amendment
of section
128

19. The principal Act is amended in section 128 by deleting subsection (3) and substituting for it the following:

“(3) Where a company fails to deliver an annual return in accordance with this Chapter within twenty-eight days of the return date, the company and every officer of the company who is in default shall be liable to a penalty of one hundred thousand shillings and an addition of ten thousand shillings for every day during which the default continues.

(4) For the purpose of this section, the expression “officer” shall include any person in accordance with whose directions or instructions the directors of the company are accustomed to act.”.

Amendment
of section
393

20. The principal Act is amended in section 393 by adding a proviso immediately after subsection (2) as follows:

“Provided that, the liquidator shall be responsible for maintaining accounting records and underlying documentations relating to the dissolution of a company for a period of at least five years from the date of dissolution.”.

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

Construction
Cap. 370

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

General amendment

22. The principal Act is amended generally by deleting the words “Society” and “Society’s” and substituting for them the words “Office” and “Office’s” respectively.

Amendment of section 4

23. The principal Act is amended in section 4 by inserting in their appropriate alphabetical order the following definition:

““collective management” means the exercise of copyright and related rights by organisations acting in the interest and on behalf of the owners of rights;

“collective management organisation” means an organisation or body exercising copyright or related rights on behalf of the owners of rights, whose main object is to negotiate for the collection and distribution of royalties and the granting of licenses in respect of copyright works or performer’s rights in return of an administrative fee;”.

Amendment of section 46

24. The principal Act is amended in section 46 by deleting the marginal note and substituting for it the following:

“Administration of copyright and neighbouring rights”.

Repeal and replacement of section 47

25. The principal Act is amended by repealing section 47 and replacing for it the following-

“Functions of Office

47. The functions of the Copyright Office shall be to-

- (a) promote and protect the interest of holders of copyright and neighbouring rights in the administration of copyright;
- (b) maintain registers of works, productions and associations of

- authors, performers, translators, producers of sound recordings, broadcasters and publishers;
- (c) search for, identify and publish the rights of owners;
- (d) collect and distribute royalties in respect of copyright works or performers rights in areas where collective management organisations do not operate;
- (e) print, publish, issue or circulate any information, report, periodical, books, pamphlet, leaflet or any other material relating to copyright and rights of performers, producers of sound recordings and broadcasters;
- (f) supervise and issue licenses to the collective management organisations to administer the rights of their members;
- (g) give assistance in establishing a collecting organisation for any class of copyright owners;
- (h) deal with issues of anti-piracy; and
- (i) advise the Minister on all matters relating to copyright.”.

Amendment
of section 48

26. The principal Act is amended in section 48, by-
- (a) deleting paragraph (a) and substituting for it the following:
 - “(a) to approve the minimum rates of royalties to be levied in respect of uses to be made of works licensed by it;”;
 - (b) deleting the word “registering” appearing in paragraph (b) and substituting for it the word “licensing”.

Addition of section 48A

27. The principal Act is amended by adding immediately after section 48 the following:

“Imposition of copyright levy

48A.-(1) There is imposed a copyright levy at a rate of 1.5 percent to be charged on the value of blank material, apparatus, device or equipment used or capable of being used to copy protected work prescribed under the Act.

(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the levy shall be collected and accounted for.”.

Addition of Part VIA

28. The principal Act is amended by adding immediately after Part VI the following new Part:

“PART VIA
COLLECTIVE MANAGEMENT OF
COPYRIGHT

Licensing of collective management organisations

52A.-(1) A collective management organisation shall not operate in Tanzania without a licence issued by the Office.

(2) The Office shall not license a collective management organisation in respect of the same bundle of rights and category of works if there exists another organisation that has already been licensed under this Act.

(3) A person who operates as a collecting organisation without a licence commits an offence and shall, upon conviction, be liable to a fine of not less than ten million shillings but not exceeding twenty million shillings.

Functions of

52B. The functions of the collective management organisations shall be to-

collective
management
organisation

- (a) promote and encourage creativity in the artistic, literary and scientific fields in Tanzania;
- (b) promote and carry out public awareness on copyright and neighbouring rights;
- (c) pay the royalties to its members who are the appropriate beneficiaries;
- (d) charge fees as approved by the Office to the users of copyright and neighbouring rights;
- (e) enter into reciprocal agreements with foreign societies or other bodies of authors or neighbouring rights owners, in collaboration with the relevant authorities, in respect of their members' works;
- (f) foster harmony and understanding between its members with the users of their works for the purpose of protecting their economic rights;
- (g) provide its members or other persons in need of it, with information on all matters relating to copyright and neighbouring rights and to give advice and keep its members informed about their rights and interests;
- (h) act as an agent for its members in relation to their copyright and neighbouring rights interests; and
- (i) do any act necessary in relation to the copyright and

neighbouring rights and interests of its members.

Conditions for issuance of licence

52C. The Office shall license a collective management organisation where-

- (a) it is satisfied that the collective management organisation is capable of promoting its members' interests and of discharging its functions and objectives;
- (b) it consists of at least thirty members;
- (c) the organisation is incorporated under the Companies Act.

Cap. 212

Submission of financial year report to Office

53D.-(1) A collective management organisation shall, as soon as reasonably practicable after the end of each financial year, submit to the Office-

- (a) a report of its operations during that year; and
- (b) a copy of its audited accounts in respect of that year.

(2) This section shall apply without prejudice to the obligations of a collective management organisation under the provisions of the Companies Act or any other written law.

Immunity

54E. No matter or thing done by any member of the Board or an employee of the Office shall, if done bonafide in the execution or purported execution of the functions conferred upon that member or employee by this Act, render the member or employee personally liable for that matter or thing.

Appeal 54F.-(1) A person who is aggrieved by any decision or act of the collective management organisation may, within thirty days from the date of the decision or act, appeal to the Office.

(2) Any person aggrieved by the act or any decision made by the Office may, within thirty days from the date of the decision, appeal to the Minister.

Collective management organisation regulations 54G. The Minister may, for the purpose of this Part, make regulations prescribing-

- (a) procedure for application, issuance and cancellation of licence; and
- (b) procedure to be complied by collective management organisations in making rules for collection and distribution of royalties.”.

PART VIII
AMENDMENT OF THE DAIRY INDUSTRY ACT,
(CAP. 262)

Construction Cap. 262 29. This Part shall be read as one with the Dairy Industry Act, hereinafter referred to as the “principal Act”.

Amendment of section 10 30. The principal Act is amended in section 10(s) by deleting the words “Tanzania Food, Drugs and Cosmetics Authority” and substituting for them the words “Tanzania Bureau of Standards”.

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

Construction
Cap. 147 31. This Part shall be read as one with the Excise
(Management and Tariff) Act, hereinafter referred to as the
“principal Act”.

Amendment
of section 16 32. The principal Act is amended in section 16 by
deleting subsection (3).

Amendment
of section 18 33. The principal Act is amended in section 18 by
deleting subsection (5).

Amendment
of section
124 34. The principal Act is amended in section 124 by
deleting the words “cable television network or cable”
appearing in subsection (5) and substituting for them the
words “cable, terrestrial, satellite or other technology”.

Amendment
of section
125 35. The principal Act is amended in section 125(1)
by deleting paragraph (e) and substituting for it the
following:

“(e) any pay-to-view cable, terrestrial,
satellite or other technology service
providers when the service is
supplied.”.

Amendment
of Fourth
Schedule 36. The principal Act is amended in the Fourth
Schedule, by-

(a) adding immediately below Heading 05.01 the
following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
17.04		Sugar confectionary (including white chocolate), not containing cocoa.			
	1704.10.00	- chewing gum, whether or not sugar-coated			

		Locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1704.90.0 0	- Other			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
18.06		Chocolate and other food preparations containing cocoa			
	1806.31.0 0	-- filled, Chocolate in divided bars etc filled with cocoa and sugar preparation			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1806.32.0 0	- not filled			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
	1806.90.0 0	-Other			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.31.0 0	--Sweet biscuits			
		locally produced	kg	Nil	Tshs 500.00
		Imported	kg	Nil	Tshs 700.00

”

- (b) adding the words “except those solely used by exporters of horticultural products” immediately after the word “plastics” appearing at the end of the description of Heading 39.23; and
- (c) inserting immediately before Heading 85.23 the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
85.07		Electric accumulators, including separators thereof, whether or not rectangular (including square)			
	8507.10.00	Locally produced	u	Nil	5%
		Imported	u	Nil	5%
	8507.20.00	- other lead-acid accumulators			
		Locally produced	u	Nil	5%
		Imported	u	Nil	5%

”

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

Construction Cap. 306 37. This Part shall be read as one with the Electronic and Postal Communications Act, hereinafter referred to as the “principal Act”.

Addition of section 164B 38. The principal Act is amended by adding immediately after section 164A the following:

“Imposition of fees on television decoder subscription 164B.-(1) There is imposed a fee to be charged on television decoder subscription paid at a rate ranging from 1,000 to 3,000 shillings.

(2) The Minister shall, upon consultation with the Minister responsible for finance, make regulations prescribing the manner and modality under which the fee shall be collected and accounted for.”.

PART XI
AMENDMENT OF THE ENERGY AND WATER UTILITIES
REGULATORY AUTHORITY ACT,
(CAP. 414)

Construction
Cap. 414

39. This Part shall be read as one with the Energy and Water Utilities Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 7

40. The principal Act is amended in section 7(1)(b), by-
(a) deleting subparagraphs (ii) and (iii); and
(b) renaming subparagraphs (iv) and (v) as paragraphs (ii) and (iii) respectively.

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

Construction
Cap. 196

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

Amendment of
Schedule

42. The principal Act is amended in the Schedule by adding immediately after item 2 the following:
“

No.	Item	Rate
3.	Copper waste or scrap metals of Headings 72.04 and 74.04	Thirty percentum of the value of the commodity (f.o.b) or 150 USD per tonne, whichever is greater.

”

PART XIII
AMENDMENT OF THE FERTILISERS ACT,
(CAP. 378)

- Construction
Cap. 378
43. This Part shall be read as one with the Fertilisers Act, hereinafter referred to as the “principal Act”.
- Amendment of
section 28
44. The principal Act is amended in section 28 by deleting the phrase “and conform to the standards prescribed in the regulations”.

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

- Construction
Cap. 84
45. 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
46. The principal Act is amended in section 3 by adding a proviso to subsection (2) as follows:
“Provided that, such charge shall be charged solely on a round trip to a destination within Mainland Tanzania.”.
- Amendment of
Schedule
47. The principal Act is amended in the Schedule by deleting the words “USD 16” appearing in the third column of item 2 and substituting for them the words “USD 10”.

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

- Construction
Cap. 41
48. This Part shall be read as one with the Gaming Act, hereinafter referred to as “the principal Act”.

Amendment of
section 3

49. The principal Act is amended in section 3-
- (a) in the definition of the term “gaming activities” by inserting the words “including internet or virtual games” between the words “any game” and the word “played”; and
 - (b) by adding in their appropriate alphabetical order the following new definitions:
 - ““winning” means the receipt of an amount of payment or other consideration including a prize, award or reward given by way of money, assets, goods or property in kind to a person after having participated directly or indirectly in a gaming activity recognised under this Act and includes a prize award or reward of money given prior to finalisation of the gaming activity;
 - “withholding agent” means a person required to withhold gaming tax on winning from a payment under this Act and remit the amount withheld to the Commissioner;”.

Amendment of
section 31

50. The principal Act is amended in section 31-
- (a) in subsection (2), by-
 - (i) inserting the words “gaming activity excluding virtual or internet gaming conducted in” at the beginning of paragraph (a);
 - (ii) deleting paragraph (b) and substituting for it the following:
 - “(b) internet gaming or virtual games under internet casino licence shall be paid at the rate of twenty

five percent of the monthly gross gaming revenue;

(c) gaming activities which are not mentioned in the Schedule or under paragraph (a) or (b) shall be paid at a rate of ten percent of the monthly gross gaming revenue on or before the seventh day of the following month from the month of payment of the winning prize;”;

(iii) renaming paragraph (c) as paragraph (d);

(b) adding immediately after subsection (5) the following:

Cap. 438 “(6) The provisions of the Tax Administration Act relating to the maintenance of documents, tax liability, collection and recovery of tax, imposition of interest, tax enforcement, objection and appeal shall apply with respect to gaming tax under this Act.”.

Amendment of section 31A

51. The principal Act is amended in section 31A by deleting subsection (4) and substituting for it the following:

“(4) For purposes of collecting gaming tax under subsection (1), the licensee of a gaming activity in which the winning is made and paid for, shall be a withholding agent of a person entitled to the winning prize and responsible for-

(a) issuing notifications necessary for collection of gaming tax on winning prize and withholding the gaming tax at the time of payment of winning prize;

(b) remitting the withheld gaming tax to the Commissioner electronically on or before the seventh day of the following month from the month of payment of the winning prize; and

(c) submitting return or certificate of payment of the withheld gaming tax to the Commissioner not later than fifteen days following the end of each calendar month.

(5) The Commissioner may, subject to subsection (4) and in consultation with the Board, issue guidelines on the mode of reporting and collection of gaming tax on winning under this Act.

(6) A licensee or withholding agent who fails to withhold gaming tax under this Act shall be responsible to pay the amount of gaming tax on winning not withheld together with the interest and penalty as provided for under the Tax Administration Act.”.

Cap. 438

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

Construction
Cap. 134

52. This Part shall be read as one with the Government Loans, Guarantees and Grants Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

53. The principal Act is amended in section 3 by deleting the proviso to subsection (1) and substituting for it the following:

“Provided that, the authority conferred upon the Minister by this section shall be exercised in such a manner that the borrowing does not exceed the sustainability threshold

indicators from debt sustainability analysis conducted on annual basis or at any other period as the Minister may deem appropriate.”.

Amendment of
section 19

54. The principal Act is amended in section 19, by-

(a) deleting the words “Commissioner for Policy Analysis” appearing in subsection (1) and substituting for them the words “Commissioner responsible for Debt Management”;

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

“(3) Members of the technical committee shall be-

(a) heads of unit involved in debt management from the respective institutions as specified under section 18 of this Act;

(b) head of the institution or division responsible for national planning in the Ministry responsible for finance;

(c) Commissioner for policy analysis in the Ministry responsible for finance;

(d) head of institution or division responsible for public and private partnership; and

(e) Treasury Registrar.”.

Repeal and
replacement of
section 20

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

“Secretariat

20. The department responsible for debt management within the Ministry shall, in such manner as may be provided for in the regulations, constitute the National Committee Secretariat.”.

PART XVII
AMENDMENT OF THE HIDES, SKINS AND LEATHER TRADE
ACT,
(CAP. 120)

Construction
Cap. 120

56. This Part shall be read as one with the Hides, Skins and Leather Trade Act, hereinafter referred to as the “principal Act”.

Amendment of
section 3

57. The principal Act is amended in section 3-

Cap. 283

(a) in the interpretation of the term “hide” by adding the words “but does not include trophy as defined in the Wildlife Conservation Act” immediately after the word “camels”.

Cap. 283

(b) in the interpretation of the term “skin” by adding the words “but does not include trophy as defined in the Wildlife Conservation Act” immediately after the word “calves”.

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

Construction
Cap. 332

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

Amendment of
section 3

59. The principal Act is amended in section 3-

(a) in the definition of the term “business”, by-

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

“(b) a transaction or activity carried out through the internet or an electronic means including an electronic service or transaction conducted in

the digital market place regardless of the manner in which such transaction is carried out;”;

(ii) renumbering paragraph (b) as paragraph (c);

(b) by adding in the appropriate alphabetical order the following definitions:

““digital market place” means a platform which enables direct interaction between buyers and sellers of goods and services through electronic means;

Cap. 148 “electronic service” has the meaning ascribed to it under section 51 of the Value Added Tax Act;”.

Amendment of section 4

60. The principal Act is amended in section 4(5) by adding the words “paragraph 2(4) or paragraph 2(5)” immediately after the words “paragraph 2(3) appearing in subsection (5).

Amendment of section 10

61. The principal Act is amended in section 10(3)(b), by-

(a) deleting the word “and” appearing at the end of subparagraph (i);

(b) deleting a comma appearing at the end of subparagraph (ii) and substituting for it a semi-colon and the word “and”; and

(c) adding immediately after subparagraph (ii) the following:

Cap. 38 “(iii) for a special strategic investment approved by the National Investment Steering Committee under the Tanzania Investment Act;”.

Amendment of section 32

62. The principal Act is amended in section 32, by-

(a) adding immediately after subsection (6) the following:

“(7) For the purpose of this section, where an alternative financing arrangement approved by the Bank of Tanzania is payable as cost plus margin, the margin shall be treated in the same manner as interest.”;

(b) renumbering subsection (7) as subsection (8).

Amendment of
section 66

63. The principal Act is amended in section 66(4) by adding the words “whether physically or through any electronic means” immediately after the words “United Republic” appearing in paragraph (b).

Amendment of
section 69

64. The principal Act is amended in section 69, by-

(a) adding the words “including payment made for harnessing, generating or utilising land, air or water natural resources for generation of power or anything of value whether the respective natural resource is located alongside the border or within the country” immediately after the word “waters” appearing at the end of paragraph (c);

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

“(m) payments made by an individual other than payments made in conducting a business in respect of a service rendered by a non-resident through a digital market place”.

Amendment of
section 79

65. The principal Act is amended in section 79 by adding immediately after paragraph (c) the following:

“(d) in the case of income tax payable by an individual under paragraph 2(4) of the First Schedule, at the time of selling minerals at Mineral and Gem Houses or buying stations designated by the Mining Commission under the Mining

Cap. 123

Act, whereby the Mining Commission shall collect and remit the tax to the Commissioner General.”.

Amendment of section 82

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

- (a) deleting paragraph (a);
- (b) renaming paragraphs (b) to (e) as paragraphs (a) to (d) respectively; and
- (c) adding immediately after paragraph (d) as renamed the following:

“(e) interest paid to a holder of corporate or municipal bonds issued and listed at the Dar es Salaam Stock Exchange with effect from 1st July, 2022.”.

Amendment of section 86

67. The principal Act is amended in section 86(1), by-

- (a) deleting the semi-colon and the word “and” appearing at the end of paragraph (f);
- (b) deleting paragraph (g).

Addition of sections 90A and 90B

68. The principal Act is amended by adding immediately after section 90 the following:

“Tax payment on income realised through digital market place 90A-(1) Where a non-resident person receives a payment that has a source in the United Republic from an individual, other than a payment made in the course of conducting business, in respect of services rendered through a digital market place, such person shall pay income tax for payments received in a calendar month by way of single instalment equal to two percent of the gross payment.

(2) A person referred to under subsection (1) shall be

liable to pay income tax by filing a return to the Commissioner on or before the seventh day of the month following the month to which the payment relates.

(3) The Minister may, by regulations, prescribe procedures for assessing and collecting income tax or giving effect to the provisions of this section.

(4) For the purpose of subsection (1), “gross payment” means the payment made but does not include value added tax.

Single
instalment
tax on sale
of petroleum
products

90B.-(1) Where a wholesaler of bulk petroleum products sells petroleum products to a retailer, the wholesaler shall charge the retailer tax equal to twenty shillings on each litre of the product sold and-

(a) remit the amount collected to the Commissioner

General not later than seven days from the date of the transaction;

(b) submit a return or certificate of payment of the tax collected to the Commissioner
General not later than the seventh day of the month following the month to which the payment relates.

(3) A wholesaler of bulk petroleum products who fails to charge and remit tax to in accordance with this section shall

Cap. 438 be liable to pay the amount of tax not charged or remitted together with interest and penalty as provided under sections 76 and 78 of the Tax Administration Act.

(4) The tax payable under this section shall be the retailer's advance tax."

Amendment of section 92

69. The principal Act is amended in section 92(b) by adding the words "or 90A" immediately after figure "90(1)".

Amendment of First Schedule

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

(a) in paragraph 2, by-

- (i) adding the words "not including professionals, technical, management, construction and training services" immediately after the word "business" appearing in subparagraph (1)(a);
- (ii) deleting the table appearing in subparagraph (3) and substituting for it the following:

“

TURNOVER	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATI ON ACT IS NOT COMPLIED WITH	TAX PAYABLE WHERE SECTION 35 OF TAX ADMINISTRATI ON ACT IS COMPLIED WITH
Where turnover does not exceed Tshs. 4,000,000/=	NIL	NIL
Where turnover exceeds Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=	Tshs. 100,000/=	3% of turnover in excess of Tshs. 4,000,000/=
Where turnover exceeds Tshs.	Tshs. 250,000/=	Tshs. 90,000/= plus 3% of

7,000,000/= but does not exceed Tshs. 11,000,000/=		turnover in excess of Tshs. 7,000,000/=
Turnover of Tshs. 11,000,001/= but does not exceed Tshs. 100,000,000/=	3.5% of turnover	

(iii) adding immediately after subparagraph (3) the following:

“(4) Notwithstanding the provisions of paragraph 2(3), an individual who meets the conditions under subparagraphs (1) and (2) and is engaged in small scale mining operations but does not have regular income shall pay income tax at the rate of two percent of the sale value of minerals.

(5) Notwithstanding the provisions of subparagraphs (3) and (4), an individual who meets conditions prescribed under subparagraphs (1) and (2) and is engaged in-

- (a) long distance transportation of passengers with a bus of carrying capacity of forty passengers and above; or
- (b) long distance transportation of goods with lorry having axles above three,

shall pay income tax at a rate of three million five hundred thousand shillings per annum.

(6) For the purpose of subparagraph (5), “long distance transportation” means carriage of passengers or goods from one region to another in the United Republic or outside of the Republic.”;

(b) in paragraph 4(b), by-

(i) adding immediately after subparagraph (ii) the following:

“(iii) in the case of royalty referred to in paragraph (c) of the definition of the term “royalty” - ten percent for a non-resident and fifteen percent for a resident;”;

(ii) renumbering subparagraph (iii) as subparagraph (iv).

Amendment of
Second Schedule

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

“(y) amount derived from gain on realisation or transfer of mineral rights and mineral information to a partnership entity formed between the Government and an investor;

(z) amount derived from gain on realisation or transfer of free carried interest shares from a partnership entity to the Government;

(aa) amount derived from gain on realisation or transfer of shares to the Government through the Treasury Registrar.”.

PART XIX
AMENDMENT OF THE INSURANCE ACT,
(CAP. 394)

Construction
Cap. 394

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

Addition of
section 133A

73. The principal Act is amended by adding immediately after section 133 the following:

“Mandato
ry
insurance

133A.-(1) Subject to the provisions of this Act and any other written law, a person shall not import goods or operate a public market, commercial building, marine vessel, ferry or pantoon without obtaining an insurance cover.

(2) The Minister shall, by regulations, prescribe commercial buildings, public markets and imported goods requiring mandatory insurance.”.

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

Construction
Cap. 113

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

Amendment of
section 33

75. The principal Act is amended in section 33 by deleting the word “six” appearing in subsection (11) and substituting for it the word “twelve”.

PART XXI
AMENDMENT OF THE LAND TRANSPORT REGULATORY
AUTHORITY ACT,
(CAP. 413)

Construction
Cap. 413

76. This Part shall be read as one with the Land Transport Regulatory Authority Act, hereinafter referred to as the “principal Act”.

Amendment of
section 5

77. The principal Act is amended in section 5(1) by deleting paragraph (c) and substituting for it the following-

“(c) subject to sector legislation to regulate rates and charges;”.

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

Construction
Cap. 290

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

Amendment of
section 6

79. The principal Act is amended in section 6(1) by deleting the word “ten” appearing in paragraph (q) and substituting for it the word “five”.

Amendment of
section 7

80. The principal Act is amended in section 7(1) by deleting the words “ten percentum” appearing in paragraph (t) and substituting for them the words “five percentum”.

Amendment of
section 8

81. The principal Act is amended in section 8(1)(l) by deleting the word “ten” and substituting for it the word “five”.

Amendment of
section 16

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

(a) deleting the words “corporate entities paying service levy shall not be liable to pay produce cess” appearing in subsection (7) and

- substituting for them the words “entities, corporate bodies or individuals paying service levy shall be liable to pay produce cess at the local government authorities where agriculture produce or other produce are purchased”; and
- (b) adding immediately after subsection (7) the following:

“(8) The Minister may make regulations prescribing the manner of distribution of revenues from service levies paid by entities, corporate bodies or individuals who carry out their economic activities in more than one local government authority.”.

Amendment of section 37A

83. The principal Act is amended in section 37A by deleting subsection (2) and substituting for it the following:

“(2) The funds set aside under subsection (1) shall be utilised in the following manner:

- (a) five percent for financing improvement of entrepreneurial infrastructure;
- (b) two percent shall be appropriated as loans to youths;
- (c) two percent shall be appropriated as loans to women; and
- (d) one percent shall be appropriated as loans to persons with disability.”.

Amendment of Schedule

84. The principal Act is amended in paragraph 1 of Schedule-

- (a) by deleting the figure “5%” appearing in subparagraph (c) and substituting for it the figure “3%”;

(b) in the third column, by adding immediately after the last item the following:

- “
 - a cess on seeds”.

PART XXIII
AMENDMENT OF THE LOCAL GOVERNMENT (DISTRICT
AUTHORITIES) ACT,
(CAP. 287)

Construction
Cap. 287

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

Amendment of
section 113

86. The principal Act is amended in section 113 by adding immediately after subsection (2) the following:

“(3) Each district authority shall establish a one-stop centre for co-ordinating, encouraging, promoting and facilitating business within its area of jurisdiction.”.

PART XXIV
AMENDMENT OF THE LOCAL GOVERNMENT (URBAN
AUTHORITIES) ACT,
(CAP. 288)

Construction
Cap. 288

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

Amendment of
section 60

88. The principal Act is amended in section 60 by adding immediately after subsection (5) the following:

“(6) Each urban authority shall establish a one-stop centre for co-ordinating, encouraging, promoting and facilitating business within its area of jurisdiction.”.

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

Construction
Cap. 123

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

Amendment of
section 87

90. The principal Act is amended in section 87(1), by-

- (a) adding immediately after paragraph (c) the following:
 - “(d) in the case of gold sold at refinery centers, of four per centum;
 - (e) in the case of coal used as industrial raw material, of one per centum;”;
- (b) renaming paragraphs (d) and (e) as paragraphs (f) and (g), respectively.

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

Construction
Cap. 437

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

Amendment of
section 46A

92. The principal Act is amended in section 46A by deleting figure “10,000” appearing in subsection (1) and substituting for it figure “4,000”.

PART XXVII
AMENDMENT OF THE OCCUPATIONAL SAFETY
AND HEALTH ACT,
(CAP. 297)

Construction
Cap. 297

93. This Part shall be read as one with the Occupational Safety and Health Act, hereinafter referred to as the “principal Act”.

Amendment of
section 17

94. The principal Act is amended in section 17(3) by inserting the words “within seven days” immediately before the words “upon fulfilling”.

PART XXVIII
AMENDMENT OF THE PORTS ACT,
(CAP. 166)

Construction
Cap. 166

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

Amendment of
section 67

96. The principal Act is amended in section 67 by adding immediately after subsection (2) the following:

“(3) The wharfage under subsection (1) shall be collected by the Tanzania Revenue Authority.”.

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

Construction
Cap. 38

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

Amendment of
section 20

98. The principal Act is amended in section 20(8) by deleting the words “the Minister for finance shall confer such additional fiscal incentives as approved by the National Investment Steering Committee under an order published in the *Gazette*” and substituting for them the words “such fiscal incentives shall be granted in accordance with the relevant tax law”.

PART XXX
AMENDMENT OF THE TANZANIA COMMUNICATIONS
REGULATORY AUTHORITY ACT,
(CAP. 172)

Construction
Cap. 172

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

Amendment of
section 6

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

- (a) deleting subparagraphs (ii) and (iii); and
- (b) renaming subparagraphs (iv) and (v) as paragraphs (ii) and (iii) respectively.

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

Construction
Cap. 399

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

Amendment of
section 10

102. The principal Act is amended in section 10(1), by-

- (a) deleting the words “national policy” appearing in paragraph (b) and substituting for them the words “fiscal policy”; and
- (b) deleting the words “Zanzibar Government” appearing in paragraph (c) and substituting for them the words “Revolutionary Government of Zanzibar”.

Amendment of
section 23

103. The principal Act is amended in section 23 by adding the words “self-financing operational services” immediately after the words “consultancy services,” appearing in subsection (2).

Amendment of
Second Schedule

104. The principal Act is amended in paragraph 1 of the Second Schedule by adding immediately after subparagraph (4) the following:

“(5) A member of the Board may attend meetings of the Board in person or through a duly appointed proxy.”.

**PART XXXII
AMENDMENT OF THE TANZANIA SHIPPING AGENCIES ACT,
(CAP.415)**

Construction
Cap. 415

105. This Part shall be read as one with the Tanzania Shipping Agencies Act, hereinafter referred to as the “principal Act”.

Amendment of
section 12

106. The principal Act is amended in section 12(1), by-

- (a) deleting paragraphs (b) and (c); and
- (b) renaming paragraphs (d) to (n) as paragraphs (b) to (l) respectively.

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

Construction
Cap. 348

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

Amendment of
section 3

108. The principal Act is amended in section 3(3) by adding the words “or any other electronic system” immediately after the word “machine” appearing in paragraph (a) of the definition of the term “fiscal device”.

Amendment of
section 22

109. The principal Act is amended in section 22, by-

- (a) deleting subsection (2) and substituting for it the following:
 - “(2) Notwithstanding the provision of subsection (1), the Commissioner General shall-

Cap. 36 (a) register and issue Taxpayer Identification Number to every Tanzanian citizen aged eighteen years or above who has been registered and issued with a National Identification Number under the Registration and Identification of Persons Act; and

(b) ensure each Taxpayer Identification Number issued is connected with a National Identification Number.”;

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

“(5) The Taxpayer Identification Number issued to a person under this section shall be used in every transaction involving sales or purchases, whether made electronically or manually.

(6) The provisions of subsections (2) and (5) shall come into operation on 1st January, 2023.”;

(c) renumbering subsection (5) to (8) as subsection (7) to (10) respectively; and

(d) deleting the reference to subsection (5) appearing in subsections (8) and (9) as renumbered and substituting for it th reference to subsection (7).

Repeal and replacement of section 28

110. The principal Act is amended by repealing section 28 and replacing for it the following:

“Licensing of tax consultants 28.-(1) Subject to subsection (2), the Commissioner General may licence an individual to act as a tax consultant on behalf of any person under a tax law for purposes of discharging the person’s obligation in a tax law.

(2) The Commissioner General shall not licence an individual to act as a tax consultant under a tax law unless he is satisfied that the individual has fulfilled the conditions prescribed in the regulations or licence issued by the Commissioner.

(3) A duly licensed tax consultant may act as an agent of a taxpayer under any tax law subject to conditions prescribed in the regulations or licence.

(4) Except as otherwise provided for under this Act, an individual other than an employee or manager of a person, who is not licensed under this section, shall not act on behalf of such person or communicate with the Commissioner General on pretext of representing a person on any matter under any tax law.”.

Addition of section 37A

111. The principal Act is amended by adding immediately after section 37 the following:

“Electronic filing of tax returns 37A.-(1) Every taxpayer required to file return shall file the return electronically on or before the due date as prescribed in the specific tax law.

(2) The Minister may prescribe the form and manner in which the tax return shall be filed electronically.

(3) Notwithstanding subsection (1), the Commissioner General may, by notice in writing and under special circumstances,

permit a person to file a tax return manually or by any other means.”.

Addition of section 45A

112. The principal Act is amended by adding immediately after section 45 the following:

“Registr
ation and
monitori
ng of
storage
facility

45A.-(1) Any person who establishes a storage facility with the aim of keeping goods for business or investment purposes, and the facility is capable of storing goods of the value exceeding ten million shillings shall register the facility with the Commissioner General.

(2) The owner of the storage facility registered under subsection (1) shall keep records of all stored goods and report to the Commissioner General on monthly basis in the manner prescribed by the Commissioner General.

(3) Where the Commissioner General satisfies himself that a storage facility has not been registered as required or goods have been kept without being reported as required under subsection (2), the facility owner shall be liable to a penalty of 300 currency points and be responsible to pay any detected loss of revenue with respect to undisclosed goods, whether the goods are owned by the storage facility owner or not.”.

Amendment of section 65

113. The principal Act is amended in section 65, by-

- (a) inserting the words “Subject to subsection (2)” immediately before the word “Where” appearing at the beginning of subsection (1); and

(b) deleting subsection (2) and substituting for it the following:

“(2) The provisions of subsection (1) shall apply where the default which occurred was due to fraud as it shall be proved in a court of law.”.

Repeal and replacement of section 70

114. The principal Act is amended by repealing section 70 and replacing for it the following:

“Remission of interest in penalty 70. Where the Minister on recommendation by the Commissioner General is satisfied that there is good cause to remit interest or penalty imposed under any tax law, he may remit the whole or part of the interest or penalty payable by that person.”.

Amendment of section 82

115. The principal Act is amended in section 82 by deleting the opening phrase and substituting for it the following:

“Notwithstanding the provisions of a tax law relating to offence, a person who fails to comply with a provision of a tax law commits an offence and shall, on conviction be liable-”;

Amendment of section 86

116. The principal Act is amended in section 86-

(a) by deleting paragraph (b) appearing in subsection (1) and substituting for it the following:

“(b) fails to issue fiscal receipt or fiscal invoice at the time of supply of goods, rendering service or receiving payment for goods or service;”;

(b) in subsection (4) by deleting the word “for” appearing between the words “payment” and “goods” and substituting for it the words “or receipt of”.

Amendment of section 87

117. The principal Act is amended in section 87 by adding immediately after subsection (4) the following:

“(5) A person who is required to be registered or licensed under a tax law to perform any function and fails to apply for such registration or licensing within the period prescribed by law or as may be notified by the Commissioner General commits an offence and shall, on conviction, be liable to a fine not exceeding 500 currency points or to imprisonment for a term not exceeding one year or to both.”.

Addition of section 91A

118. The principal Act is amended by adding immediately after section 91 the following:

“Excise duty offences

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91A.-(1) A person who, contrary to the provisions of the Excise (Management and Tariff) Act-

- (a) manufactures any excisable goods without being licenced by the licensing authority;
- (b) does not abide with any of the condition in a licence imposed on him or breaches any of the licence conditions given to him;

- (c) does not obey a suspension or revocation of his licence by the Commissioner together with any condition thereof;
- (d) fails to keep records with respect to manufacture, storage and delivery of excisable goods at his factory or place of work in the prescribed manner;
- (e) denatures spirits for sale without being licenced by the licensing authority and adopting the prescribed formula;
- (f) fails to make entry or declaration, before commencing manufacture of excisable goods, of each building, room, place, machinery or equipment, item of plant for the manufacture, preparation for sale or storage of excisable goods;
- (g) makes use of any building, room, place, machinery or equipment or item of plant for manufacture, preparation for sale or storage of excisable

- goods without a valid entry;
- (h) makes use of a building, room, place, machinery or equipment or item of manufacture, preparation for sale or storage of excisable goods for purpose other than that declared in the approved entry; or
 - (i) effects alteration in shape, position, or capacity of a building, room, place of manufacture or preparation for sale or storage of excisable goods without prior permission of the Commissioner,

commits an offence and shall, on conviction, be liable to a fine not exceeding 330 currency points or to imprisonment for a term not exceeding three years or to both.

(2) Where a person who commits an offence under subsection (1) is a subsequent offender, such person shall, on conviction, be liable to a fine of not less than 330 currency points but not exceeding 3500 currency points or to imprisonment for a term of not less than five years but not exceeding twenty years or to both.

(3) In addition to the penalty provided for under

subsection (1) or (2), the court may issue an order for forfeiture of any plant, excisable goods or materials connected to the commission of the offence.”.

PART XXXIV
AMENDMENT OF THE TAX REVENUE APPEALS ACT,
(CAP. 408)

Construction
Cap. 408

119. This Part shall be read as one with the Tax Revenues Appeals Act, hereinafter referred to as the “principal Act”

Amendment of
section 22

120. The principal Act is amended in section 22, by-

- (a) deleting the words “through mediation” appearing in subsection (7);
- (b) deleting the word “mediation” wherever it appears in subsection (8) and substituting for it the words “amicable settlement”.

PART XXXV
AMENDMENT OF THE TOURISM ACT,
(CAP. 65)

Construction
Cap. 65

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

Amendment of
section 23

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

- (a) deleting subsection (2) and substituting for it the following:
 - “(2) On receipt of an application referred to under subsection (1), the Board shall, where it is satisfied that the applicant-
 - (a) has complied with the requirements, approve

issuance of a licence to the applicant; or

- (b) has not complied with the requirements or does not possess the prescribed qualifications, refuse the application and give reasons for the refusal.”; and

- (b) adding immediately after subsection (2) the following:

“(3) Upon approval of an application by the Board, the Director shall issue a licence to the applicant.”.

PART XXXVI
AMENDMENT OF THE TRUSTEES INCORPORATION ACT,
(CAP. 318)

Construction
Cap. 318

123. This Part shall be read as one with the Trustee Incorporation Act, hereinafter referred to as the “principal Act”.

Amendment of
section 1A

124. The principal Act is amended in section 1A by deleting the definition of the term “beneficial owner” and substituting for it the following:

Cap. 423 ““beneficial owner” has the meaning ascribed to it under the Anti-Money Laundering Act;”.

Amendment of
section 16

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

- (a) deleting subsection (2) and substituting for it the following:

“(2) Where-

- (a) a person ceases to be a trustee or a beneficial owner and a new trustee is appointed;

- (b) a person who becomes a beneficial owner or a trustee changes his name,

residence or postal address;

or

- (c) a beneficial owner changes his particulars pursuant to section 2(3),

the trustees for the time being shall, within one month of the change, notify the Administrator General in the prescribed manner.”;

- (b) adding immediately after subsection (2) the following:

“(3) Any trustee who fails to comply with the requirements of subsection 2 or section 2(2) commits an offence and shall, on conviction, be liable to a fine of not less than two hundred thousand shillings but not exceeding one million shillings.”; and

- (c) renumbering subsection (3) as subsection (4).

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

Construction
Cap. 148

126. This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the “principal Act.”

Amendment of
section 6

127. The principal Act is amended in section 6-

- (a) by adding immediately after subsection (1) the following:

“(1A) Notwithstanding the provisions of subsection (1), the Minister shall, upon approval by the Cabinet and by order published in the *Gazette*, grant value added tax exemption on goods or services for implementation of special strategic investments approved by the National Investment Steering Committee under the Tanzania Investment Act.”;

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(b) in subsection (2) by deleting paragraph (e) and substituting for it the following:

“(e) an importation by or supply of goods or services to a non-governmental organisation having a financing agreement with the Government of the United Republic solely for a project implemented by the respective non-governmental organisation or a non-government organisation duly appointed to implement the project:

Provided that, such agreement provides for value added tax exemption on goods or services.”.

Amendment of section 11

128. The principal Act is amended in section 11(10) by adding the words “Heading 87.16 and HS Code 8701.20.90” immediately after figure “90”.

Addition of section 55A

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

“Zero-rating of edible oil or fertiliser 55A. A supply by a local manufacturer of double refined edible oil or fertiliser shall be zero-rated for a period of one year from 1st July, 2022 to 30th June, 2023.”.

Amendment of section 64

130. The principal Act is amended in section 64 by adding immediately after subsection (4) the following:

“(5) Notwithstanding subsection (1), where it is not practicable to appoint a tax representative due to his business circumstances, a non-resident person

shall apply to the Commissioner to be registered in accordance with procedures prescribed in the regulations.”.

Amendment of section 69

131. The principal Act is amended in section 69(1) by deleting the words “section 70” and substituting for them the words “section 68”.

Amendment of section 94

132. The principal Act is amended in section 94(2) by adding immediately after paragraph (g) the following:

“(h) prescribing the manner and procedure of dealing in loans, including alternative financing products approved by the Bank of Tanzania.”.

Amendment of Schedule

133. The principal Act is amended in the Schedule-
(a) in Part I-

(i) by adding immediately after subitem 23 appearing in item 1 the following:

“

S/N	IMPLEMENT	HS CODES
24.	Ear tag	3926.90.90
25.	Ear tag applicators	8456.90.00
26.	Automatic turning table	8207.30.00
27.	Stunning box	8438.50.00
28.	Lessor beam machines	9402.90.90

”

(ii) by adding immediately after subitem 8 appearing in item 2 the following:

“

9.	Agro net	56.08
----	----------	-------

”

(iii) in item 3, by-

(a) deleting the phrase “except with additives and long life

milk” appearing in sub items 8 and 9;

(b) adding immediately after figure “08.10” appearing in the third column of sub item 12 the words “and 0905.10.00”;

(c) adding immediately after item 29 the following:

S/N	IMPLEMENT	HS CODES
30.	Standing tree	06.02

(iv) in item 4, by-

(a) adding a “comma” and the figure “3926.90.10” immediately after the figure 5608.11.00 appearing in the third column of subitem 2; and

(b) adding immediately after subitem 5 the following:

“

S/N	IMPLEMENT	HS CODES
6.	fishing hooks, reels and lines	9507.20.00 9507.90.00 9507.30.00

”

(v) in item 6 by adding immediately after subitem 10 the following:

“

S/N	IMPLEMENT	HS CODES
11.	Dairy packaging materials	3923.30.00 4819.10.00 4819.20.00 4819.20.90

”

(vi) by deleting item 18 and substituting for it the following:

“18. Importation of arms and ammunition, parts and accessories thereof. equipment and machineries for

the official use of the armed forces as certified by the Ministry responsible for security and defence.”;

(vii) by deleting item 22 and substituting for it the following:

“22. A supply of sisal ropes of HS Code 5607.21.00 and 5607.29.00.”;

(viii) by deleting item 27;

(b) in Part II, by-

(i) deleting item 20 and substituting for it the following:

“

S/N	DESCRIPTION
20.	An import of machinery of HS Code 8438.50.00 and 8453.10.00 by a local manufacturer of hides and skins; and a registered abattoir for exclusive use of skinning, dehidng and leather processing in Mainland Tanzania duly certified by the Ministry responsible for livestock or fishery.

”

(ii) deleting item 27 and substituting for it the following:

“

S/N	DESCRIPTION
27.	An import of cold rooms of HS Code 9406.10.10, 9406.90.10 and refrigerated truck of HS Codes 8704.21.90; 8704.22.90; 8704.23.90; 8704.31.90; 8704.32.90; 8704.90.90 by a person engaged in livestock, fishery or agriculture duly certified by the Ministry responsible for livestock, fishery or agriculture.

”

(iii) adding immediately after item 28 the following:

“

S/ N	DESCRIPTION
29.	An import of raw materials of HS Code 2528.00.00, 2710.99.00, 3505.20.00 and equipment and machineries of Chapters 84 and 85 to be solely and directly used in manufacturing of fertilizers duly certified by the Ministry responsible for industries.

31.	An import of soil testing equipment of HS Code 9026.10.00, 9031.80.00, 9027.80.00 and 9027.90.00 as certified by the Ministry responsible for agriculture.
32.	An import of moisture meter of HS Code 9031.80.00, rain gauge for weather stations of HS Code 9023.00.90, PH meters of HS Code 3822.00.90, tissue culture equipment of HS Code 8419.89.60 and tension meters of HS Code 9031.80.00 as certified by the Ministry responsible for agriculture.
33.	An import of meteorological equipment and machinery by the Tanzania Meteorological Authority.
34.	An import of raw materials of HS Code 7229.90.00, 3810.90.00, 3401.19.00, 7904.00.00, 4016.93.00, 8481.10.00 and 8309.90.90 by a manufacturer of gas cylinders upon signing a performance agreement with the Government of the United Republic.

”

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

Construction
Cap. 82

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

Amendment of
section 19

135. The principal Act is amended in section 19(1), by-

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

“(i) intern students from universities who are under the Tanzania Employment Service Agency program;” and

(b) renaming paragraph (i) as paragraph (j).

OBJECTS AND REASONS

This Bill is divided into Thirty-Eight parts whereby Part I deals with preliminary provisions which includes the title of the Bill and the date of which the Act shall come into operation.

Parts II, VIII, XI, XIII, XXI, XXIII, XXIV, XXX and XXXII propose to amend the Animal Diseases Act, Cap. 156, the Dairy Industry Act, Cap. 262, the Energy and Water Utilities Regulatory Authority Act, Cap. 414, the Fertilisers Act, Cap. 378, the Land Transport Regulatory Authority Act, Cap. 413, the Local Government (District Authorities) Act, Cap. 287, the Local Government (Urban Authorities) Act, Cap. 288, the Tanzania Shipping Agencies Act, Cap. 415 and the Tanzania Communication Regulatory Authority Act, Cap. 172 in order to remove conflict of law in the implementation of roles and functions of regulatory bodies. The amendments aim at improving the business environment and promoting investments in the country.

Part III of the Bill proposes to amend the Bank of Tanzania Act, Cap.197 whereby sections 35 and 36 are amended in order to increase the ceiling of the total amount which Bank of Tanzania can advance to the Governments. The amendments aim at enabling the Governments to effectively implement their budgets.

Part IV of the Bill proposes to amend the Business Names (Registration) Act, Cap. 213, whereby section 2 is amended in order to harmonise the definition of the term “beneficial owner” with the definition provided in the Anti-Money Laundering Act, Cap. 423. Sections 4 and 6 are amended in order to introduce a requirement to furnish information and particulars relating to the beneficial owners during registration of partnership. Section 13 is amended in order to introduce a penalty for failure to provide information relating to the beneficial owners of partnership. The aim of the amendments is to enhance compliance and ensure availability of beneficial ownership information.

Part V of the Bill proposes to amend the Cashewnut Industry Act, Cap. 203, by amending section 17A(2) in order to provide for distribution of cashewnut revenue. The aim of this amendment is to facilitate

development of the agricultural sector, provision of agricultural input subsidies and research.

Part VI of the Bill proposes to amend the Companies Act, Cap. 212, whereby section 2 is amended in order to harmonise the definition of the term “beneficial owner” with the definition provided in the Anti-Money Laundering Act, Cap. 423. Sections 115, 116 and 128 are amended in order to introduce penalties for companies that fail to maintain register of members and beneficial owners or notify the Registrar of any changes, to keep an index of the names of the members and beneficial owners of the company or to file annual returns. Furthermore, section 393 is amended in order to require the liquidators of companies to maintain accounting records and documents relating to dissolution of companies.

Part VII of the Bill proposes to amend the Copyright and Neighbouring Rights Act, Cap. 218, whereby it is proposed to introduce a copyright levy a rate of 1.5 percent to be charged on blank material, apparatus, device or equipment used or capable of being used to copy protected work. Further, the Act is amended generally in order to clearly stipulate the role and functions of the Copyright Office and introduce a system of collective management of copyrights. The aim of the amendment is to separate the role of the Copyright Office and role of collective management organisation. It is also proposed to impose a requirement for collective management organisations to submit reports of its operations and audited accounts to the Copyright Office. The aim is to ensure accountability and strengthening the management of copyright and neighbouring rights.

Part IX of the Bill proposes to amend the Excise (Management and Tariff) Act, Cap. 147, whereby sections 16 and 18 are amended in order to harmonise penalty system in tax laws. The aim of the amendment is to consolidate under the Tax Administration Act all penalties for offences under tax laws. Sections 124 and 125 are amended in order to include in the scope of the said provisions providers of pay-to-view services using other means than cable. The Schedule is amended in order to introduce excise duty rates on sugar confectionaries and lead-acid batteries in order to expand tax base and protect the consumers health and environment. Moreover, the Schedule is amended in order to exempt excise duty on packaging materials for packing horticultural products for exports. The proposed amendments

intend to reduce costs to exporters and enhance competitiveness of horticultural products in the international market.

Part X of the Bill proposes to amend the Electronic and Postal Communications Act, Cap. 306, by adding section 164B in order to impose a fee to be charged on television decoder subscription paid by the user of decoder with the aim of increasing Government revenue.

Part XII of the Bill proposes to amend the Export Tax Act, Cap. 196, whereby the Schedule is amended by introducing tax on copper waste or scrap metals exported from the country. The aim of the amendment is to promote domestic industrialisation and ensure availability of raw material to industries which require copper waste or scrap metals.

Part XIV of the Bill proposes to amend the Foreign Vehicles Transit Charges Act, Cap. 84, in the Schedule by reducing the charges for transit foreign vehicles exceeding 3 axles in order to align the charges imposed in the country and those imposed in EAC, SADC and COMESA.

Part XV of the Bill proposes to amend the Gaming Act, Cap. 41, whereby section 3 is amended in the definition of the term “gaming activities” to include virtual and internet gaming activities and by adding the definition of various terms which were not previously defined. Section 31 is amended in order to provide a timeframe within which gaming tax shall be payable with respect to virtual and internet gaming activities and provide for the application of the Tax Administration Act to gaming tax. Moreover, section 31A is amended so as to provide for the procedure of collecting gaming tax on wining.

Part XVI of the Bill proposes to amend the Government Loans, Guarantees and Grants Act, Cap. 134, whereby section 3 is amended in order to improve procedures for determination of debt sustainability by introducing the use of debt sustainability analysis which involves the analysis of more than one factor. Section 19 is amended in order to impose on the commissioner responsible for debt management the obligation to deal with debt management and improve representation of the member in the Technical Committee. Section 20 is proposed to be amended so as to make the department responsible for debt management under the Ministry responsible for finance to constitute the National Committee Secretariat. The amendment aims at enhancing efficiency in the performance of functions of the Secretariat.

Part XVII of the Bill proposes to amend the Hides, Skins and Leather Trade Act, Cap. 120, whereby section 3 is amended in the definition of the terms “hide” and “skin” in order to remove hides and skin products of wildlife from the scope of this Act. The aim is to remove conflict of laws and conflict of roles and functions between the bodies regulating products of domestic animals.

Part XVIII of the Bill proposes to amend the Income Tax Act, Cap. 332, whereby section 3 is amended in the definition of the term “business” and adding the definition of the terms “digital market place” and “electronic services” in order to widen tax base by introducing digital taxation. Section 10 is amended to empower the Minister to grant exemption to special strategic investments approved by the National Investment Steering Committee in accordance with the Tanzania Investment Act, Cap. 38 after being approved by the Cabinet. The aim of the amendment is to promote investment in the country and harmonise the provisions of the Act and the tax laws in relation to granting of tax exemption. Section 32 is amended in order to include in the provision of that section the treatment of profit derived by non-conventional banks through alternative financing. The aim of the amendment is to release banks from payment of capital gain tax on assets sold through alternative financing.

Section 66(4) is proposed to be amended in order to address current technological changes in the conduct of business by including the control and management of a business through electronic means. Section 69 is amended by including into the tax net payments made to foreign investors who harness natural resource and nonresident who supply digital services without having physical location within the United Republic in order to widen tax base. Sections 4 and 79 are proposed to be amended so as to introduce a regime of taxing income earned by small scale miners in order to enable them pay tax at the time of selling minerals due to the nature of their business. Further, section 82 is amended in order to allow tenants to withhold tax on rental income with respect to residential and commercial buildings. The amendment also proposes to exclude payment of coupon on corporate and municipal bonds from being collected through withholding tax procedure. The aim of the proposed amendments is to increase efficiency of collection of rental tax by the Government and increase alternative sources of finance for development projects.

It is proposed to add a new section 90A in order to introduce tax to non-resident service provider of the digital services at the rate of two percent. Section 90B is added in order to require the bulk importers of petroleum products to collect an advance tax from retail traders of petroleum products. The aim of this amendments is to widen tax base and increase Government revenue. Moreover, section 92 is proposed to be amended by excluding non-resident service providers of digital services from obligation to file return of income.

This Part also proposes to amend the First Schedule in order to adjust the upper band of the presumptive tax rates with the aim of enhancing transparency and simplification of assessment and payment procedures. The amendment also proposes to introduce a fixed tax rate of three million five hundred thousand shillings to individuals involved in the long-distance transportation of passengers by buses and carriage of goods by lorries. The proposed amendments aim to enhance predictability and certainty in taxation. The First Schedule is further amended by reducing withholding tax rate on royalty on payments to non-resident service providers in the film industry. The aim of the amendments is to promote employment and transfer of knowledge and skills in the film industry.

The Second Schedule is proposed to be amended in order to provide for exemption on gains on realisation or transfer of mineral rights or mineral information in respect of joint venture entities formed between the Government and investors. The Schedule is further amended to provide exemption on gain on realisation or transfer of free carried interest shares from joint venture entities to the Government. The amendment also proposes to grant exemption on shares acquired by the Government through the Treasury Registrar. The aim of the proposed amendments is to ensure implementation of Government's contractual obligations and facilitate timely transfer of mineral rights and mineral information.

Part XIX of the Bill proposes to amend the Insurance Act, Cap. 394, by adding a new section 133A that provides for mandatory insurance covers in respect of commercial buildings, public markets, imported goods, marine vessels, ferries and pantoons. The aim of this amendment is to increase insurance uptake and enhance financial inclusion.

Part XX of the Bill proposes to amend the Land Act, Cap. 113, whereby section 33(11) is amended in order to increase the timeframe of the requirement of payment of interest on the rent due to be after twelve months

instead of six months. The aim of this amendment is to conform with the time for payment of annual rent provided under section 33(1) and provide adequate time to land owners to comply with payment of land rent.

Part XXII of the Bill proposes to amend the Local Government Finance Act, Cap. 290, whereby sections 6, 7 and 8 are amended by reducing the hotel levy from ten percent to five percent. Section 16 is amended by providing the procedures of charging and distribution of levies in the local government authorities in respect of entities, corporate bodies or individuals who carry out economic activity in more than one local government authority. The aim of the proposed amendment is to ensure that every local government authority benefits from the economic activities carried out in its area of jurisdiction and to facilitate the provision of quality services to the community.

It is also proposed to amend section 37A in order to provide for the distribution of 10% of revenue collected by local government authorities to finance improvement of enterprenuerial infrastructure and provision of loans to youth, women and persons with disabilities. The aim of the proposed amendment is to facilitate small enterpreneural business infrastructure by ensuring the availability of areas of business and loan facilities for small enterpreneurs. The Schedule is proposed to be amended by reducing the cess on forest and exempting the cess on seeds in order to provide relief to farmers and increase productivity.

Part XXV of the Bill proposes to amend the Mining Act, Cap. 123, whereby section 87(1) is amended in order to reduce the royalty rate on coal used as industrial raw materials and royalty rate on gold sold at refineries. The aim of the amendment is to reduce the costs of production, attract investments, promote employment and ensure availability of adequate raw material for refinery centres.

Part XXVI of the Bill proposes to amend the National Payment Systems Act, Cap. 437, whereby section 46A is amended in order to reduce the transaction levy from a maximum of 7,000 shillings to 4,000 shillings in each transaction. The amendment aims to reduce the cost of living to citizens.

Part XXVII proposes to amend the Occupational Safety and Health Act, Cap. 297, whereby section 17 is amended in order to require the Occupational Safety and Health Agency to issue licences within a period of

seven days after receiving the application for licence. The aim is to promote business and investment in the country.

Part XXVIII of the Bill proposes to amend the Ports Act, Cap. 166, whereby section 67(3) is proposed to be amended in order to revert to Tanzania Revenue Authority the obligation of collecting wharfage revenue.

Part XXIX proposes to amend the Tanzania Investment Act, Cap. 38 by amending section 20 in order to enable fiscal incentives approved by National Investment Steering Committee to special strategic investors to be issued under relevant tax laws. The aim of the amendment is to harmonize the provisions of the Act and the tax laws in relation to granting of tax exemption.

Part XXXI of the Bill proposes to amend the Tanzania Revenue Authority Act, Cap. 399, whereby section 23 of the Act is proposed to be amended to recognise fees charged on self-financing operational services to be among fees which are charged and collected by the Authority from its operations. It is further proposed to amend the Second Schedule so as to make provision for members of the Board to attend meetings through duly appointed proxies.

Part XXXIII of the Bill proposes to amend the Tax Administration Act, Cap. 438, whereby section 3 is amended by including electronic applications and other systems in the definition of the term “fiscal device”. Section 28 is amended to provide for the licensing, restrictions, functions and control of tax consultants. It is further proposed to add section 37A in order to provide for compulsory electronic filing of tax returns. Section 45 is amended to provide mechanism of enabling close monitoring of storage facilities for tax compliance.

This Part also proposes to amend section 70 in order to empower the Minister to remit interest and penalties. The proposed amendment intends to remove obstacles in the grant of exemptions and simplifying remission of interest and penalties. Sections 82, 86, 87 and 91A are amended with the aim of providing clarity on offence and penalty provisions and update excise duty offences in order to enhance compliance.

Part XXXIV proposes to amend the Tax Revenue Appeals Act, Cap. 408 whereby section 22 is amended in order to enable tax disputes to be settled amicably without the involvement of a third party (mediator). The

proposed amendment aims at ensuring timely and cost effective settlement of tax disputes.

Part XXXV proposes to amend the Tourism Act, Cap. 65 by amending section 23 in order to empower the Director General of the Tourism Board to issue licence upon approval by the Board. The aim of the amendment is to reduce bureaucracy in the procedures of obtaining a licence under the Act.

Part XXXVI of the Bill proposes to amend the Trustees' Incorporation Act, Cap. 318, whereby section 1A is amended in order to harmonise the definition of the term "beneficial owner" with the definition provided in the Anti-Money Laundering Act, Cap. 423. Section 16 is amended so as to require trustees to notify the Administrator General on any changes in the information of beneficial owners and impose a penalty for non-compliance.

Part XXXVII of the Bill proposes to amend the Value Added Tax Act, Cap. 148, whereby section 6 is amended to grant power to the Minister to exempt value added tax to special strategic investment after being approved by the National Investment Steering Committee (NISC) and the Cabinet. This amendment aims at promoting investment in the country and to do away with the current inconsistency in granting additional incentives to special strategic investors under the Tanzania Investment Act Cap. 38 and the Value Added Tax Act Cap.148.

Section 11 is amended in order to add trailers and road tractors for semitrailers in the list of goods that qualify for the VAT deferment for the purpose of reducing costs to investors and promoting growth of industries in the country. It is proposed to add section 55A in order to zero-rate supply of double refined edible oils and fertilizers by a local manufacturer for a period of one year for the purpose of reducing costs to final consumers and producers.

Section 64 is proposed to be amended in order to simplify registration of non-resident service providers of digital services who do not have places of business in the United Republic of Tanzania. This amendment will facilitate collection of value added tax on digital services. Furthermore, section 94 is proposed to be amended in order to enable the Minister to make regulations prescribing the manner of dealing with alternative financing products. The aim of the amendment is to align treatment of alternative

financing products and conventional loans and enhance financial inclusions and equity in taxation.

The Schedule is amended in Part I in order to exempt VAT on standing trees with the aim of promoting the growth of forest sector; to exempt VAT on moisture testing equipments and weather forecasting equipments in order to promote growth of agricultural sector as well as to promote modern weather forecasting for sustainable planning and national security; to exempt VAT on processed milk with additives and longlife milk; to exempt VAT on dairy packaging materials for the purpose of reducing costs to final consumers, protect domestic industries and increase employment; to exempt VAT on ear tags, ear tag applicators and lessor beam machines for the purpose of supporting identification, registration and monitoring of livestock in the country; to grant value added tax exemption on unprocessed green vanilla, agro-nets and fishing equipment in order to promote growth of agriculture and fishing sector in the country, as well as to exempt value added tax on supply of sisal ropes to encourage domestic use of the sisal ropes and increase domestic production.

It is also proposed to amend the Schedule in order to remove exemption on smart phones, tablets, modems, and air charter services for the purpose of expanding the tax base and increase Government revenue.

The Schedule is further proposed to be amended in order to exempt value added tax on refrigerated trucks and cold rooms for the purpose of promoting agriculture, livestock and fishing sectors; to provide value added tax exemption on equipment for abattoirs or slaughter houses for the purposes of promoting modern meat processing; to exempt raw materials used to manufacture fertilizers for the purpose of reducing costs to manufacturers and protect domestic industries and to exempt machines to manufacturers of fertilizers in order to support domestic manufacturers of fertilizers and promote investment in the country.

Part XXXVIII of the Bill proposes to amend the Vocational Education and Training Act, Cap. 82, whereby section 19 is amended in order to provide incentives to employers who engage university graduates through TAESA programme as interns in their workplaces. The aim of the amendment is to increase the number of internship beneficiaries who will have job skills and experience prior to employment.

MADHUMUNI NA SABABU

Muswada huu umegawanyika katika Sehemu Thelathini na Nane ambapo Sehemu ya Kwanza inajumuisha jina la Muswada na tarehe ambayo Sheria itaanza kutumika.

Sehemu za Pili, Nane, Kumi na Moja, Kumi na Tatu, Ishirini na Moja, Ishirini na Tatu, Ishirini na Nne, Thelathini na Thelathini na Mbili zinapendekeza kufanya marekebisho kwenye Sheria ya Magonjwa ya Wanyama, Sura ya 156, Sheria ya Tasnia ya Maziwa, Sura ya 262, Sheria ya Udhhibiti wa Huduma za Nishati na Maji, Sura ya 414, Sheria ya Mbolea, Sura ya 378, Sheria ya Mamlaka ya Udhhibiti wa Usafiri wa Nchi Kavu, Sura ya 413, Sheria ya Serikali za Mitaa Mamlaka za Wilaya, Sura ya 287, Sheria ya Serikali za Mitaa Mamlaka za Miji, Sura ya 288, Sheria ya Wakala wa Meli Tanzania, Sura ya 415 na Sheria ya Mamlaka ya Mawasiliano Tanzania Sura ya 172 ili kuondoa mwingiliano wa sheria mbalimbali za taasisi za udhibiti wa biashara. Lengo la marekebisho haya ni kuboresha mazingira ya ufanyaji biashara na uwekezaji nchini.

Sehemu ya Tatu ya Muswada inapendekeza kurekebisha Sheria ya Benki Kuu ya Tanzania, Sura ya 197 ambapo vifungu vya 35 na 36 vinarekebishwa kwa kuongeza kiwango cha ukomo wa Serikali kukopa kutoka Benki Kuu. Lengo la marekebisho haya ni kuziwezesha Serikali kutekeleza Bajeti zake kikamilifu.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usajili wa Majina ya Biashara, Sura ya 213 ambapo katika kifungu cha 2 tafsiri ya neno “mmiliki mnufaika” inarekebishwa ili kuwianisha tafsiri hiyo na ile iliyotolewa katika Sheria ya Kudhibiti Utakasishaji wa Fedha Haramu, Sura ya 423. Vifungu vya 4 na 6 vinarekebishwa ili kuweka takwa la kuwasilisha taarifa za wamiliki wanufaika wakati wa usajili kwa biashara zinazoendeshwa kwa ubia. Kifungu cha 13 kinarekebishwa ili kuweka faini kwa kushindwa kutoa taarifa zinazohusiana na wamiliki wanufaika wa ubia. Lengo la marekebisho haya ni kuhakikisha uzingatiaji wa sheria na upatikanaji wa taarifa za wamiliki wanufaika.

Sehemu ya Tano ya Muswada inapendekeza marekebisho katika Sheria ya Tasnia ya Korosho, Sura ya 203 ambapo kifungu cha 17A(2) kinarekebishwa ili kuainisha mgawanyo wa mapato yatokanayo na korosho.

Lengo la marekebisho haya ni kuwezesha maendeleo ya sekta ya kilimo kwa kusaidia upatikanaji wa rasilimali fedha kwa ajili ya ruzuku za pembejeo za kilimo na tafiti.

Sehemu ya Sita ya Muswada inapendekeza kurekebisha Sheria ya Makampuni, Sura ya 212 ambapo katika kifungu cha 2 tafsiri ya neno “mmiliki mnufaika” inarekebishwa ili kuwianisha tafsiri hiyo na ile iliyotolewa katika Sheria ya Kudhibiti Utakasishaji wa Fedha Haramu, Sura ya 423. Vifungu vya 115, 116 na 128 vinarekebishwa ili kuweka adhabu kwa makampuni ambayo yatashindwa kutunza rejesta ya wanachama na wamiliki wanufaika au kutoa taarifa ya mabadiliko kwenye rejesta, kushindwa kuweka fahirisi ya majina ya wanachama na wamiliki wanufaika wa kampuni na kushindwa kuwasilisha ritani ya kila mwaka ya kampuni. Vilevile, kifungu cha 393 kinarekebishwa ili kuweka wajibu kwa wafilisi wa makampuni kutunza kumbukumbu za hesabu na nyaraka zinazohusiana na ufilisi wa makampuni.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Hakimiliki na Hakishirikishi, Sura ya 218 kwa kuanzisha tozo ya asilimia 1.5 katika vifaa vinavyotumika kuzalisha, kusambaza, kudurufu na kutunza kazi za sanaa, uandishi na ubunifu mwingine. Marekebisho ya jumla yanapendekezwa pia kwenye Sheria ili kuainisha wazi majukumu ya Ofisi ya Hakimiliki na kuweka mfumo wa usimamizi jumuishi wa hakimiliki. Lengo la marekebisho yanayopendekezwa ni kutenganisha majukumu ya Ofisi ya Hakimiliki na majukumu ya taasisi za usimamizi jumuishi. Inapendekezwa pia kuweka wajibu kwa taasisi za usimamizi jumuishi kuwasilisha kwa Ofisi ya Hakimiliki taarifa zao za utendaji na hesabu zilizokaguliwa. Lengo la marekebisho haya ni kuongeza uwajibikaji na kuimarisha usimamizi wa masuala yanayohusu hakimiliki na hakishirikishi.

Sehemu ya Tisa ya Muswada unapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Bidhaa, Sura ya 147 ambapo vifungu vya 16 na 18 vinarekebishwa ili kuwianisha mfumo wa adhabu katika sheria za kodi. Lengo la marekebisho haya ni kuhakikisha kuwa adhabu zitakazotumika dhidi ya makosa ya kikodi ni zile zilizoainishwa katika Sheria ya Usimamizi wa Kodi. Vifungu vya 124 na 125 vinarekebishwa ili kujumuisha katika masharti ya vifungu hivyo watoa huduma wa televisheni za kulipia wanaotumia miundombinu mingine tofauti na ile ya ardhini. Jedwali linafanyiwa marekebisho ili kubainisha viwango vya ushuru wa bidhaa kwenye bidhaa za sukari na betri za maji kwa lengo la kupanua wigo

wa kodi na kulinda afya za walaji na mazingira. Vilevile, Jedwali linarekebishwa ili kusamehe ushuru wa bidhaa kwenye vifungashio vya maua, matunda na mbogamboga kwa lengo la kuwapunguzia gharama wauzaji wa bidhaa hizo nje ya nchi na kuongeza ushindani wa bidhaa hizo katika masoko ya kimataifa.

Sehemu ya Kumi ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mawasiliano ya Kielektroniki na Posta, Sura ya 306 kwa kuongeza kifungu kipya cha 164B ili kutoza ada ya matumizi ya king'amuzi kulingana na kiwango cha matumizi kwa lengo la kuongeza mapato ya Serikali.

Sehemu ya Kumi na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196 ambapo Jedwali linarekebishwa ili kuweka tozo ya usafirishaji wa vyuma chakavu nje ya nchi. Lengo la marekebisho haya ni kulinda viwanda vya ndani na kuhakikisha upatikanaji wa malighafi kwa viwanda vya ndani vya bidhaa za chuma.

Sehemu ya Kumi na Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Magari ya Kigeni, Sura ya 84 kwa kurekebisha Jedwali ili kupunguza ada ya magari ya kigeni yanayozidi ekseli 3 yanayopita nchini kwa lengo la kuwianisha viwango vya ada zinazotozwa nchini na zile zinazotozwa katika ukanda wa Jumuiya ya Afrika Mashariki, Jumuiya ya Maendeleo ya Nchi za Kusini mwa Afrika, na Soko la Pamoja la Mashariki na Kusini mwa Afrika.

Sehemu ya Kumi na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Michezo ya Kubahatisha, Sura ya 41 ambapo kifungu cha 3 kinarekebishwa katika tafsiri ya maneno "shughuli za michezo ya kubahatisha" ili kujumuisha shughuli za michezo ya kubahatisha kwa njia ya mtandao na kuongeza tafsiri ya misamiati ambayo ilikuwa haijatafsiriwa katika Sheria. Kifungu cha 31 kinarekebishwa kwa lengo la kuainisha masharti ya Sheria ya Usimamizi wa Kodi yatakayotumika katika kodi ya michezo ya kubahatisha. Vilevile, kifungu cha 31A kinarekebishwa kwa lengo la kuweka utaratibu wa ukusanyaji wa kodi kwenye zawadi za ushindi katika michezo ya kubahatisha.

Sehemu ya Kumi na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mikopo, Dhamana na Misaada ya Serikali, Sura ya 134 ambapo kifungu cha 3 kinapendekezwa kurekebishwa ili

kuboresha utaratibu wa ukokotoaji wa uhimilivu wa deni kwa kutumia mfumo unaohusisha kipimo zaidi ya kimoja katika kukokotoa uhimilivu wa deni. Kifungu cha 19 kinapendekezwa kurekebisha ili kumpa Kamishna wa Usimamizi wa Madeni jukumu la kusimamia deni la taifa. Aidha, kifungu hicho kinarekebisha pia ili kuboresha uwakilishi wa wajumbe katika Kamati ya Wataalamu. Kifungu cha 20 kinarekebisha ili kuifanya idara inayoshughulikia usimamizi wa madeni kuwa Sekretarieti ya Kamati ya Taifa ya Usimamizi wa Madeni. Lengo la marekebisho yanayopendekezwa ni kuongeza ufanisi katika utendaji wa majukumu ya Sekretarieti.

Sehemu ya Kumi na Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ngozi na Bidhaa za Ngozi, Sura ya 120 ambapo kifungu cha 3 kinarekebisha katika tafsiri ya maneno “ngozi” na “bidhaa za ngozi” ili kuondoa ngozi au bidhaa za ngozi za wanyamapori katika wigo wa Sheria hiyo. Lengo la marekebisho haya ni kuondoa mgongano wa sheria na mwingiliano wa majukumu kati ya vyombo vinavyosimamia ngozi na bidhaa za ngozi za wanyama wa majumbani na vile vinavyosimamia ngozi na bidhaa za ngozi za wanyamapori.

Sehemu ya Kumi na Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Mapato, Sura ya 332 ambapo kifungu cha 3 kinapendekezwa kurekebisha kwa kuongeza tafsiri ya maneno “digital market place” na “electronic services” ili kupanua wigo wa kodi kwa kutoza huduma za kidigitali. Kifungu cha 10 kinarekebisha ili kumpa Waziri mamlaka ya kusamehe kodi ya mapato kwa uwekezaji chini ya Sheria ya Uwekezaji, Sura ya 38, na kupata ridhaa ya Baraza la Mawaziri. Lengo la marekebisho haya ni kuvutia uwekezaji nchini na kuwianisha masharti ya Sheria hii na masharti ya sheria za kodi kuhusu utaratibu wa kutoa misamaha ya kodi. Kifungu cha 32 kinarekebisha ili kujumuisha katika masharti ya kifungu hicho faida inayopatikana kutoka katika mikopo mbadala. Marekebisho haya yamelenga kuziondolea benki wajibu wa kulipa kodi ya ongezeko la mtaji katika miamala ya mauzo ya mali iliyozwa kupitia utaratibu wa mkopo mbadala.

Kifungu cha 66(4) kinapendekezwa kurekebisha ili kuendana na mabadiliko ya teknolojia kwa kujumuisha uendeshaji na usimamizi wa biashara unaofanyika kwa njia za kielektroniki. Kifungu cha 69 kinarekebisha ili kuongeza malipo ya rasilimali pamoja na huduma za kidigitali zinazotolewa na watoa huduma wasio na makazi hapa nchini kwa lengo la kupanua wigo wa kodi. Vifungu vya 4 na 79 vinapendekezwa

kurekebisha ili kuweka utaratibu maalum wa utozaji wa kodi ya mapato kwa walipa kodi binafsi wadogo wanaojishughulisha na uchimbaji wa madini ili kuwezesha kodi kukusanywa pale wanapouza madini kutokana na mazingira ya kazi yao. Aidha, kifungu cha 82 kinarekebisha ili kuwezesha wapangaji binafsi kuzuia kodi ya mapato kwenye malipo ya pango ya nyumba za biashara na makazi. Pia Sheria inarekebisha ili kuondoa sharti la kukata kodi ya zuio kwenye malipo ya riba za hati fungani za makampuni na manispaa. Lengo la marekebisho haya ni kuleta ufanisi wa ukusanyaji wa kodi ya pango na kuongeza vyanzo mbadala vya fedha kwa ajili ya kugharamia miradi ya maendeleo.

Inapendekezwa kuongeza kifungu kipya cha 90A ili kutoza kodi ya mapato ya asilimia 2 kwenye malipo yanayofanywa kwa watoa huduma za kidijitali wasio wakazi kwa lengo la kupanua wigo wa kodi na kuongeza mapato ya Serikali. Kifungu cha 90B kinaongezwa ili kuwezesha wauaji wa jumla wa mafuta kuwa mawakala wa kukusanya kodi kwa niaba ya wauzaji wa rejereja wa mafuta. Kiasi hicho kitakuwa malipo ya awali ya kodi ya mapato kwa waagizaji wa mafuta wadogo. Aidha, kifungu cha 92 kinapendekezwa kufanyiwa marekebisho ili kuwaondolea watoa huduma za kidijitali wasio wakazi wajibu wa kuwasilisha ritani za kodi ya mapato.

Sehemu hii pia inapendekeza kufanya marekebisho katika Jedwali la Kwanza kwa kurekebisha kiwango cha kodi kwenye daraja la juu la mauzo kwa walipakodi binafsi wadogo ili kuongeza uwazi na kurahisisha ukadiriaji na ulipaji wa kodi. Inapendekezwa pia kutoza kiwango cha mfuto (*flat rate*) cha shilingi milioni tatu na laki tano kwa mwaka kwa magari ya mizigo na mabasi ya abiria. Lengo la marekebisho haya ni kuweka mfumo wa kodi unaotabirika. Aidha, Jedwali la Kwanza linarekebisha kwa kupunguza kiwango cha kodi ya zuio katika malipo ya mrabaha ya filamu kwa watoa huduma wa nje ya nchi kwa lengo la kuongeza ajira, kukuza tasnia ya filamu na kuchochea uhamishaji wa ujuzi.

Jedwali la Pili linafanyiwa marekebisho ili kusamehe kodi ya ongezeko la mtaji kwenye uhamishaji wa haki na taarifa za uchimbaji madini kwenda kampuni za ubia, uhamishaji wa hisa kwenda Serikalini, na kwenye hisa ambazo Serikali imepata kupitia Msajili wa Hazina. Lengo la marekebisho haya ni kuwezesha Serikali kutekeleza majukumu yake ya kimkataba na kuhakikisha kuwa uhamishaji wa haki na taarifa za madini unafanyika kwa wakati.

Sehemu ya Kumi na Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Bima, Sura ya 394 kwa kuongeza kifungu kipyua cha 133A kinachoweza masharti ya bima ya lazima kwa majengo ya biashara, masoko ya umma, bidhaa zinazoagizwa kutoka nje ya nchi, vyombo vya majini na vivuko. Lengo la marekebisho haya ni kuongeza matumizi ya bima na kuimarisha ushirikishwaji wa kifedha.

Sehemu ya Ishirini ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ardhi, Sura ya 113 ambapo kifungu cha 33(11) kinarekebishwa ili kuongeza muda wa kuanza kulipa riba ya deni la kodi ya pango kutoka miezi sita hadi miezi kumi na mbili. Lengo la marekebisho haya ni kuwianisha muda wa kuanza kulipa riba ya deni la kodi ya pango ulioainishwa katika kifungu cha 33(1) na kutoa muda wa kutosha kwa wamiliki wa ardhi kulipa kodi ya pango.

Sehemu ya Ishirini na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Fedha ya Serikali za Mitaa, Sura ya 290 ambapo vifungu vya 6, 7 na 8 vinarekebishwa kwa kupunguza tozo ya kitanda kutoka asilimia kumi hadi asilimia tano. Kifungu cha 16 kinarekebishwa ili kuweka utaratibu wa kutoza na kugawanya mapato ya halmashauri yatokanayo na ushuru wa huduma kwenye makampuni, taasisi, biashara au watu binafsi wanaotekeleza shughuli zao kwenye halmashauri zaidi ya moja. Lengo la marekebisho yanayopendekezwa ni kuhakikisha kila halmashauri inanufaika na shughuli za kiuchumi zinazotekelezwa kwenye maeneo yao ya utawala ili kuwezesha utoaji wa huduma bora kwa jamii. Aidha, kifungu cha 37A kinarekebishwa ili kuainisha mgawanyo wa asilimia 10 ya mapato yanayokusanywa na mamlaka za serikali za mitaa. Kiwango hicho kitatengwa kwa ajilli ya kugharamia miundombinu ya wajasiriamali na kutoa mikopo kwa vijana, wanawake na watu wenye ulemavu. Aidha Jedwali linarekebishwa ili kupunguza ushuru wa mazao kwenye misitu na kusamehe ushuru kwenye mbegu kwa lengo la kukuza sekta ya misitu na kuwapa unafuu wakulima na kuongeza tija kwenye uzalishaji wa mazao mbalimbali.

Sehemu ya Ishirini na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Madini, Sura ya 123 ambapo kifungu cha 87(1) kinarekebishwa kwa lengo la kupunguza kiwango cha mrabaha kwa makaa ya mawe yanayotumika kama malighafi ya viwandani na kiwango cha mrabaha kinacholipwa kwa dhahabu zinazouzwa katika vituo vya kusafisha madini. Lengo la marekebisho haya ni kupunguza gharama za

uzalishaji, kuvutia uwekezaji, kukuza ajira na kuhakikisha kuwa vituo vya kusafishia madini vinapata malighafi ya kutosha.

Sehemu ya Ishirini na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mifumo ya Malipo, Sura ya 437 ambapo kifungu cha 46A kinarekebisha ili kupunguza ukomo wa juu wa tozo ya muamala kutoka kiwango kisichozidi shilingi 7,000 hadi shilingi 4000 kwa kila muamala wa kutuma au kutoa fedha. Lengo la marekebisho haya ni kupunguza makali ya maisha kwa wananchi.

Sehemu ya Ishirini na Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usalama na Afya Mahali pa Kazi, Sura ya 297 ambapo kifungu cha 17 kinarekebisha ili kuweka takwa kwa Wakala wa Usalama na Afya Mahali pa Kazi kutoa leseni ndani ya siku saba toka kupokelewa kwa maombi ya leseni baada ya mwombaji kukidhi vigezo. Lengo la marekebisho haya ni kuweka mazingira wezeshi ya ufanyaji wa biashara na uwekezaji nchini.

Sehemu ya Ishirini na Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Bandari, Sura ya 166 ambapo kifungu cha 67(3) kinapendekezwa kurekebisha ili kurudisha mamlaka ya kukusanya ushuru wa bandari kwa Mamlaka ya Mapato Tanzania.

Sehemu ya Ishirini na Tisa ya Muswada inapendekeza kurekebisha Sheria ya Uwekezaji Tanzania, Sura ya 38 ambapo kifungu cha 20 kinarekebisha ili kuwezesha vivutio vya kikodi vilivyoidhinishwa na Kamati ya Uwekezaji ya Taifa kutolewa chini ya sheria husika za kodi. Marekebisho haya yanalenga kuwianisha masharti ya Sheria hii na masharti ya sheria za kodi kuhusu utaratibu wa kutoa misamaha ya kodi.

Sehemu ya Thelathini na Moja ya Muswada inapendekeza kurekebisha Sheria ya Mamlaka ya Mapato Tanzania, Sura ya 399 ambapo kifungu cha 23 kinarekebisha ili kutambua ada kwenye huduma za kitaalamu zinazotolewa na Mamlaka ya Mapato kama sehemu ya ada zinazotozwa na kukusanywa na Mamlaka ya Mapato. Inapendekezwa pia kurekebisha Jedwali la Pili ili kuwawezesha wajumbe wa Bodi ya Mamlaka ya Mapato kuhudhuria vikao kupitia wawakilishi watakaowateua.

Sehemu ya Thelathini na Tatu ya Muswada inapendekeza kurekebisha Sheria ya Usimamizi wa Kodi, Sura ya 438 ambapo kifungu cha 3 kinarekebisha kwa kujumuisha risiti zinazotolewa kupitia mifumo

mbalimbali ya kielektroniki au simu za mikononi katika tafsiri ya neno “mashine ya kutoa risiti za kielektroniki”. Kifungu cha 28 kinarekebishwa ili kutoa masharti yanayohusu mamlaka ya utoaji leseni, usimamizi na ufuatiji wa mienendo ya washauri wa kodi. Inapendekezwa kuongeza kifungu kipya cha 37A ili kuweka takwa la lazima la kuwasilisha taarifa rasmi za kodi kwa njia ya kielektroniki. Kifungu cha 45 kinarekebishwa kwa lengo la kuweka utaratibu wa usajili wa maghala ili kuwezesha ufuatiliaji wa kodi.

Sehemu hii inapendekeza kurekebisha kifungu cha 70 ili kumpa Waziri mamlaka ya kusamehe riba na adhabu. Pendekezo hili litasaidia kuondoa changamoto zilizopo katika kutoa misahama hiyo, kurahisisha utolewaji wa misamaha ya riba na adhabu na kupunguza usumbufu kwa walipakodi. Aidha, vifungu vya 82, 86, 87 na 91A vinarekebishwa kwa lengo la kuongeza ufasaha wa vifungu vya adhabu na kuhuisha vifungu vya adhabu vya ushuru wa bidhaa.

Sehemu ya Thelathini na Nne ya Muswada inapendekeza kurekebisha Sheria ya Rufaa za Kodi, Sura ya 408 ambapo kifungu cha 22 kinarekebishwa ili kuhakikisha migogoro ya kikodi inatatuliwa kati ya Mamlaka ya Mapato na walipakodi bila kuhusisha msuluhishi wa kati. Lengo la marekebisho haya ni kuwezesha utatuzi wa migogoro kwa haraka na kwa gharama nafuu kwa pande husika.

Sehemu ya Thelathini na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Utalii, Sura ya 65 kwa kurekebisha kifungu cha 23 ili kumpa Mkurugenzi Mkuu wa Bodi ya Utalii mamlaka ya kutoa leseni baada ya kuidhinishwa na Bodi. Lengo la marekebisho haya ni kuondoa urasimu uliopo katika mchakato wa kupata leseni chini ya Sheria hiyo.

Sehemu ya Thelathini na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Udhhamini Sura ya 318 katika kifungu cha 1A ambapo tafsiri ya neno “mmiliki mnufaika” inarekebishwa ili kuwianisha tafsiri hiyo na ile iliyotolewa katika Sheria ya Kudhibiti Utakasishaji wa Fedha Haramu, Sura ya 423. Kifungu cha 16 kinarekebishwa ili kuwapa wadhamini jukumu la kumtaarifu Kabidhi Wasi Mkuu kuhusu mabadiliko yoyote katika taarifa za wamiliki wanufaika na kuweka adhabu ya ukiukwaji wa maharti hayo.

Sehemu ya Thelathini na Saba ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Kodi ya Ongezeko la Thamani, Sura 148 ambapo kifungu cha 6 kinarekebishwa ili kumpa Waziri mamlaka ya kusamehe kodi ya ongezeko la thamani kwa wawekezaji mahiri maalum baada ya kuidhinishwa na Kamati ya Taifa ya Uwekezaji. Lengo la hatua hii ni kufanikisha maendeleo ya sekta ya uwekezaji nchini na kuondoa mgongano wa kisheria katika taratibu za utoaji wa vivutio vya kikodi kati ya Sheria ya Uwekezaji na Sheria ya Kodi ya Ongezeko la Thamani.

Kifungu cha 11 kinarekebishwa ili kuongeza matrela na vichwa vya magari ya mizigo kwenye orodha ya bidhaa za mtaji zinazopata ahirisho la kodi ya Ongezeko la Thamani. Lengo la marekebisho haya ni kupunguza gharama za uwekezaji na kuchochea maendeleo ya viwanda nchini. Inapendekezwa kuongeza kifungu cha 55A ili kutoza kodi kwa kiwango cha asilimia 0 kwenye bidhaa za mafuta ya kula yaliyochakatwa mara mbili pamoja na mbolea zinazozalishwa nchini kwa kipindi cha mwaka mmoja kwa lengo la kuleta unafuu kwa wazalishaji na walaji.

Kifungu cha 64 kinapendekezwa kurekebishwa ili kurahisisha utaratibu wa usajili wa walipa kodi wanaotoa huduma za kidigitali bila ya kuwa na makazi hapa nchini hivyo kuwezesha ukusanyaji wa kodi ya ongezeko la thamani kwenye biashara zinazofanyika kwa njia ya mtandao. Aidha, kifungu cha 94 kinarekebishwa ili kumuwezesha Waziri kutengeneza kanuni kwa ajili ya kuweka utaratibu wa kushughulikia mikopo mbadala. Marekebisho haya yanalenga kuweka usawa kayika ushughulikiwaji wa mikopo mbadala na mikopo inayotolewa kwa utaratibu wa kawaida, kuchachua ukuaji wa bidhaa nyingine za mikopo na kuweka usawa katika ulipaji wa kodi.

Jedwali linarekebishwa katika Sehemu ya kwanza ili kusamehe kodi ya ongezeko la thamani kwenye miti ambayo haijachakatwa kwa lengo la kuchochea ukuaji wa sekta ya misitu na kuwa na usimamizi endelevu wa rasilimali za misitu; kutoa msamaha wa kodi ya ongezeko la thamani kwenye vifaa vya kupima kiwango cha maji na unyevunyevu na vifaa vya utabiri wa hali ya hewa kwa lengo la kukuza utafiti na kuendeleza sekta ya kilimo pamoja na kuimarisha shughuli za utabiri wa hali ya hewa nchini; kusamehe kodi ya ongezeko la thamani kwenye mtindi na maziwa yanayozalishwa kwa joto la juu na kudumu kwa muda mrefu (UHT Milk); kusamehe kodi ya ongezeko la thamani kwenye vifungashio vya maziwa kwa lengo la kutoa unafuu kwa watumiaji wa bidhaa za maziwa, kulinda viwanda vya ndani na kuongeza ajira; kusamehe kodi kwenye hereni za

mifugo na vifaa vingine vya ufugaji vinavyotambulika kwa lengo la kuleta ufanisi katika utambuzi, usajili na ufuatiliaji wa mifugo nchini; kusamehe kodi ya ongezeko la thamani kwenye vanila ya kijani isiyochakatwa, vyandarua vinavyotumika katika uzalishaji wa mbogamboga na maua pamoja na vifaa vya uvuvi kwa lengo la kuchochea ukuaji wa sekta ya kilimo na uvuvi nchini, vilevile kusamehe kodi ya ongezeko la thamani kwenye kamba za katani kwa lengo la kukuza kilimo cha zao la katani na kuongeza ajira.

Aidha, inapendekezwa kurekebisha Jedwali ili kufuta msamaha wa kodi ya ongezeko la thamani kwenye simu janja za mkononi, vishikwambi na modemu pamoja na huduma za kukodi ndege kwa lengo la kupanua wigo wa kodi na kuongeza mapato ya Serikali.

Marekebisho mengine yanapendekezwa katika Jedwali ili kusamehe kodi ya ongezeko la thamani kwenye magari yenye jokofu na vyumba vya ubaridi kwa lengo la kuchochea ukuaji wa sekta ya kilimo, ufugaji na uvuvi nchini; kusamehe kodi ya ongezeko la thamani kwenye vifaa vya machinjio ili kuhamasisha uchakataji bora wa nyama nchini; kusamehe kodi ya ongezeko la thamani kwenye malighafi zinazotumika kuzalisha mbolea nchini kwa ajili ya kuwapa unafuu wazalishaji wa bidhaa hiyo nchini na kulinda viwanda vya ndani na kusamehe kodi ya ongezeko la thamani kwenye mashine za kutengeneza mbolea kwa lengo la kutoa unafuu kwa wazalishaji wa mbolea na kuvutia uwekezaji nchini.

Sehemu ya Thelathini na Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mafunzo ya Ufundi Stadi, Sura ya 82 ambapo kifungu cha 19 kinarekebishwa kwa lengo la kutoa motisha kwa waajiri wanaowapa nafasi ya mafunzo kwa vitendo wahitimu wa vyuo vikuu chini ya mpango wa TAESA katika maeneo yao ya kazi. Lengo la marekebisho hayo ni kuongeza idadi ya wanufaika wa mafunzo hayo hivyo kuwawezesha kupata ujuzi na uzoefu wa kazi kabla ya ajira.

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14th June, 2022

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