

**SPECIAL BILL SUPPLEMENT**

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THE FINANCE ACT, 2021

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**NOTICE**  
—————

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,  
11<sup>th</sup> June, 2021

**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, 2021.
- Commence  
ment                            **2.** This Act shall come into operation on the 1<sup>st</sup> day of  
July, 2021.

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

- Construction  
Cap. 212                    **3.** This Part shall be read as one with the Companies  
Act, hereinafter referred to as “the principal Act”.
- Repeal and  
replacement  
of section 85              **4.** The principal Act is amended by repealing section  
85 and replacing for it the following:  
“Non                            **85.**-(1) Notwithstanding anything  
issuance of                    contained in its memorandum and articles

share  
warrant

of association, a company shall not, with effect from the effective date, issue share warrant in respect of any shares.

(2) A bearer of a share warrant shall, within twelve months from the effective date, surrender to the company the issued share warrant for cancellation.

(3) Upon surrender of the share warrant under subsection (2), the company shall-

- (a) cancel the share warrant;
- (b) enter in its register of members and beneficial owners, the names of persons whose share warrants have been cancelled; and
- (c) notify the Registrar of any changes in the register of members and beneficial owners effected pursuant to this section.

(4) Any share warrant which is not surrendered after the expiry of a period of twelve months from the effective date shall be deemed to be cancelled.

(5) Notwithstanding subsection (4), the Registrar may allow surrender of share warrant after the expiry of the period of twelve months from the effective date upon adducing reasonable grounds of delay.

(6) For purposes of this section-  
“bearer of share warrant” means a person who held a share warrant on or before the effective date; and  
“effective date” means 1<sup>st</sup> July, 2021.”.

Amendment  
of section 86

**5.** The principal Act is amended by deleting the words “share warrant or” wherever they appear in section 86.

Repeal of  
section 117

**6.** The principal Act is amended by repealing section 117.

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

Construction  
Cap. 306                    **7.** This Part shall be read as one with the Electronic and  
Postal Communications Act, hereinafter referred to as the  
“principal Act”.

Addition of  
section 164A                **8.** The principal Act is amended by adding immediately  
after section 164 the following:

“Development  
t levy on                    **164A.**-(1) There is established a levy to  
airtime                    be charged on airtime.

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

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

Construction  
Cap. 147                    **9.** This Part shall be read as one with the Excise  
(Management and Tariff) Act, hereinafter referred to as the  
“principal Act”.

Amendment  
of section  
124                         **10.** The principal Act is amended in section 124-

(a) in subsection (5A), by adding immediately after  
paragraph (b) the following:

“(c) 10% in respect of imported used motor  
cycles aged more than 3 years under  
Heading 87.11.”;

(b) in subsection (6A), by adding immediately after  
paragraph (b) the following:

“(c) a payment system provider licensed  
under the National Payment Systems Act  
for money transfer and payment  
service.”.

Amendment  
of Schedule                **11.** The principal Act is amended in the Fourth  
Schedule by-

(a) inserting immediately below the description

“Locally produced” appearing in H.S Code 2203.00.10 the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
22.03	2203.00.10	Made from 100 % Locally Grown Barley	l	Tshs. 765 per litre	Tshs. 620.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 765 per litre	Tshs. 765 per litre

”

(b) inserting immediately below the description “Locally produced” appearing in H.S Code 2203.00.90 the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
22.03	2203.00.90	Made from 100 % Locally Grown Barley	l	Tshs. 765 per litre	Tshs. 620.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 765 per litre	Tshs. 765 per litre

”

(c) deleting the whole of Heading 22.08 and substituting for it the following:

“

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
22.08		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc from locally produced grapes.	l	Tshs. 450.00 per litre	Tshs. 585.00 per litre
		Other locally produced spirits under this heading.		Tshs. 3,315 per litre	Tshs. 4,309.5 per litre
		Imported spirits under this heading:			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc		Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
	2208.30.00	- Whiskies	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
	2208.60.00	- Vodka	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre

”

*The Finance Act*

	2208.70.00	- Liqueurs and cordials	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
		- Other:			
	2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre
	2208.90.90	--- Other	l	Tshs. 3,655.05 per litre	Tshs. 4,751.57 per litre

(d) inserting immediately below Heading 42.05 the following:

Heading	H.S. Code No.	Description	Unit	Old Rate	New Rate
55.11		<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>			
	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5511.30.00	- Of artificial staple fibres:	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
56.07		<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>			
		- Of sisal or other textile fibres of the genus Agave:			
	5607.21.00	-- Binder or baler twine	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5607.29.00	-- Other	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
		- Of polyethylene or polypropylene:			
	5607.41.00	-- Binder or baler twine	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5607.49.00	-- Other	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5607.50.00	- Of other synthetic fibres (except fishing twine or for	kg		



		manufacture of fishing nets)			
		Locally manufactured		N/A	10%
		Imported		N/A	10%
	5607.90.00	- Other	kg		
		Locally manufactured		N/A	10%
		Imported		N/A	10%

”

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

Construction  
Cap.134

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

Addition of  
section 13B

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

“Issuance of  
guarantee to  
institution or  
company

**13B.** Notwithstanding the provisions of sections 13 and 13A, the Minister shall, upon approval of the Cabinet, issue a guarantee for and on behalf of the Government to an institution or company to borrow an amount of money not exceeding the value of shares of the Government in an institution or company operating a strategic project.”.

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

Construction  
Cap. 41

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

Amendment  
of section  
31A

**15.** The principal Act is amended in section 31A by deleting the words “twenty percent” appearing in subsection (1) and substituting for them the words “fifteen percent”.

Amendment  
of Schedule

**16.** The principal Act is amended in the Second Schedule, by-

(a) deleting item 1 and substituting for it the

following:

“

1.	Sports Betting	Thirty percent of Gross Gaming Revenue.  Provided that five percent of the tax shall be allocated to the Sports Development Fund.
----	----------------	---

”

(b) adding immediately after item 5 the following:

“

6		Virtual Games	Ten percent of Gross Gaming Revenue.
7		Other Gaming Products Licenced under section 51	Ten percent of Gross Gaming Revenue.

”

**PART VII**  
**AMENDMENT OF THE HIGHER EDUCATION STUDENT’S LOANS BOARD ACT,**  
**(CAP. 178)**

Construction  
Cap. 178

**17.** This Part shall be read as one with the Higher Education Student’s Loans Board Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 7

**18.** The principal Act is amended in section by adding immediately after subsection (1) the following:

“(2) Notwithstanding the provisions of this section, the powers of the Board under paragraphs (h) and (u) of subsection (1) shall be exercised subject to the approval of the Minister and by publication of Notice in the *Gazette*.”.

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

Construction  
Cap. 332

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

Amendment  
of section 3

**20.** The principal Act is amended in section 3-

(a) by adding the following definition in the appropriate alphabetical order-

““Minister” means the Minister responsible for finance”; and

(b) in the definition of the term “permanent establishment” by adding a proviso immediately after paragraph (a) as follows:

“Provided that, where an agent other than an independent agent is acting on behalf of another person, that other person shall be deemed to have a permanent establishment if-

- (i) the agent other than independent agent has and habitually exercises authority to conclude contracts or issues invoice on behalf of that other person, unless his activities are limited to the purchase of goods or merchandise for that other person;
- (ii) the agent other than independent agent has no authority to conclude contracts, but habitually maintains stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of that other person; or
- (iii) the agent other than independent agent habitually secures orders, wholly or almost wholly for that other person or for the enterprise and other enterprises controlling, controlled by, or subject to the same common control, as that of that other person.”

Amendment  
of section 4

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

Amendment  
of section 10

**22.** The principal Act is amended in section 10 by deleting subsection (4) and substituting for it the following:

“(4) The requirement under subsection (3)(b) shall not apply to-

- (a) a strategic project with a total tax payable not exceeding one billion shillings for the entire project period; or
- (b) grant agreement or concessional loan agreement between the Government of the United Republic and a donor or lender where such agreement provides for income tax exemption.”.

Amendment  
of section  
65N

**23.** The principal Act is amended in section 65N(1),  
by-  
(a) adding immediately after paragraph (b) a proviso

as follows:

“Provided that, assets owned and employed by a person on international pipeline shall be treated as depreciable assets of class 6 pool of depreciable assets.”; and

(b) adding immediately after subsection (1) the following:

“(1A) For purposes of subsection (1), “international pipeline” means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country.”.

Amendment  
of section 79

**24.** 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 Act.”.

Addition of  
section 83B

**25.** The principal Act is amended by adding immediately after section 83A the following:

“Withholdi  
ng from  
agricultural,  
livestock  
and  
fisheries  
products

**83B.**-(1) A resident corporation which makes a payment in respect of agricultural, livestock and fishery products supplied by a resident person in the course of conducting business shall withhold income tax at the rate specified under paragraph 4(c) of the First Schedule.

(2) For purposes of this section, resident corporation shall not include agricultural marketing cooperative societies and cooperative unions.”.

Amendment  
of section 84

**26.** The principal Act is amended in section 84(2), by -

(a) deleting the opening phrase and substituting for it the following:

“(2) Every withholding agent shall file with the Commissioner, within seven days of the month following the month to which the tax relates, a withholding tax statement for the calendar month in the

- manner and form prescribed, specifying-”;
- (b) adding immediately after paragraph (b) the following:  
 “(c) Taxpayer Identification Number of the withholdee;”;
- (c) renaming paragraphs (c) and (d) as paragraphs (d) and (e) respectively.

Amendment  
of First  
Schedule

**27.** The principal Act is amended in the First Schedule, by-

- (a) deleting the table appearing in paragraph 1(1) and substituting for it the following:

“

TOTAL INCOME	RATE PAYABLE
1. Where the total income does not exceed 3,240,000/=	NIL
2. Where the total income exceeds 3,240,000/= but does not exceed Tshs.6,240,000/=	8% of the amount in excess of Tshs. 3,240,000/=
3. Where the total income exceeds 6,240,000/= but does not exceed 9,120,000/=	Tshs.240,000/= plus 20% of the amount in excess of 6,240,000/=
4. Where the total income exceeds 9,120,000/= but does not exceed 12,000,000/=	Tshs. 816,000/= plus 25% of the amount in excess of 9,120,000/=
5. Where the total income exceeds 12,000,000/=	Tshs.1,536,000/= plus 30% of the amount in excess of 12,000,000/=

”

- (b) adding immediately after paragraph 2(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 three percent of the sale value of minerals.”.

Amendment  
of Second  
Schedule

**28.** The principal Act is amended in paragraph 1(1) of the Second Schedule by adding immediately after paragraph (w) the following:

- “(x) Interest derived by a person from government bonds issued and listed on the Dar es Salaam Stock Exchange from 1st July 2021”.

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

Construction  
Cap. 289

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

Amendment  
of section 16

**30.** The principal Act is amended in section 16(1)-

- (a) in paragraph (a), by-
  - (i) deleting the word “ten” appearing in subparagraph (i) and substituting for it the word “twelve”; and
  - (ii) deleting the word “fifty” appearing in subparagraph (ii) and substituting for it the word “sixty”;
- (b) in paragraph (b), by-
  - (i) deleting the word “ten” appearing in subparagraph (i) and substituting for it the word “twelve”; and
  - (ii) deleting the word “twenty” appearing in subparagraph (ii) and substituting for it the word “sixty”.

Addition of  
section 31A

**31.** The principal Act is amended by adding immediately after section 31 the following:

“Management  
of moneys  
collected as  
property rate

**31A.**-(1) Notwithstanding any provisions of this Act, moneys collected as property rate shall be deposited into the Consolidated Fund.

(2) The Minister responsible for finance shall cause fifteen percent of the moneys collected under subsection (1) to be remitted to the Ministry responsible for local government authorities.”.

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

Construction

**32.** This Part shall be read as one with the Local

Government Finance Act hereinafter referred to as the “principal Act”.

Amendment  
of section 4

**33.** The principal Act is amended in section 4 by deleting the definition of the term “Tanzania Revenue Authority”.

Amendment  
of section 16

- 34.** The principal Act is amended in section 16, by-
- (a) deleting subsection (7) and substituting for it the following:

“(7) Rates imposed in relation to service levy shall be payable in lieu of industrial cess.”; and
  - (b) adding immediately after subsection (7) the following:

“(8) A corporate entity required to pay service levy shall not be liable to pay produce cess on agricultural produce or other produce unless the produce is produced by another person other than the entity.

(9) A corporate entity required to pay service levy in one council shall pay service levy in a council in which the entity produces agricultural produce or other produce in accordance with the guidelines issued by the Minister.

(10) A corporate entity required to pay service levy in one council shall pay produce cess in a council in which it purchases agricultural produce or other produce.”.

**PART XI**  
**AMENDMENT OF THE MOTOR VEHICLE (TAX ON**  
**REGISTRATION AND TRANSFER) ACT,**  
**(CAP. 124)**

Construction  
Cap. 124

**35.** This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the “principal Act”.

Amendment  
of First  
Schedule

**36.** The principal Act is amended in paragraph (3) of the First Schedule by deleting the words “ten million” appearing in the proviso and substituting for them the words

“five million”.

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

Construction  
Cap. 437

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

Addition of  
section 46A

**38.** The principal Act is amended by adding immediately after section 46 the following:

“Money transfer  
levy

**46A.**-(1) There is established a levy to be charged on mobile money transfer transactions.

(2) The Minister shall, after consultation with the Minister responsible for communication, make regulations prescribing the manner and modality under which the levy on mobile money transfer transactions may be collected and accounted for.”.

**PART XIII**  
**AMENDMENT OF THE NON-CITIZENS (EMPLOYMENT**  
**REGULATION) ACT,**  
**(CAP. 436)**

Construction  
Cap. 436

**39.** This Part shall be read as one with the Non-Citizens (Employment Regulation) Act, hereinafter referred to as “the principal Act”.

Amendment  
of section 16

**40.** The principal Act is amended in section 16 by adding immediately after subsection (2) the following:

“(3) A person who submits returns to the Labour Commissioner later than the period prescribed under this section shall be liable to a penalty of five hundred thousand shillings for each month or part of a month during which the delay continues.”.



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

Construction  
Cap. 166

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

Amendment  
of section 67

**42.** The principal Act is amended in section 67 by deleting subsection (3) and substituting for it the following:

“(3) All funds of the Authority shall be deposited into a bank account opened at the Bank of Tanzania, and the Authority’s expenditure shall be disbursed by the Paymaster General according to the approved budget of the Authority.”.

PART XV  
AMENDMENT OF THE PUBLIC AUDIT ACT,  
(CAP. 418)

Construction  
Cap. 418

**43.** This Part shall be read as one with the Public Audit Act, hereinafter referred to as the “principal Act.”

Amendment  
of section 3

**44.** The principal Act is amended in section 3 by inserting in its appropriate alphabetical order the following definition:

““public authority” means a body of persons, whether or not corporate, owned by the Government or which the Government holds any amount of shares;”.

Amendment  
of section 38

**45.** The principal Act is amended in section 38 by deleting subsection (3) and substituting for it the following-

“(3) The report of the Minister referred to in subsection (2)(b)(i) shall be laid before the National Assembly in its next sitting following submission of the report of the Controller and Auditor General.”.

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

Construction  
Cap. 220

**46.** This Part shall be read as one with the Road and

Fuel Tolls Act, hereinafter referred to as the “principal Act”.

Amendment  
of section 4A

**47.** The principal Act is amended in section 4A by deleting paragraph (a) and substituting for it the following:

“(a) Tanzania shillings 363 per litre imposed on petrol or diesel shall be deposited into the account of the Fund:

Provided that, Tanzania shillings 100 per litre imposed on petrol or diesel out of the Tanzania shillings 363 per litre shall be allocated to Tanzania Rural Roads Agency and the remaining Tanzania shillings 263 per litre shall be distributed amongst the Fund and the Tanzania Rural Roads Agency in the manner prescribed in the regulations made by the Minister in consultation with the Minister responsible for local government.”.

Amendment  
of Second  
Schedule

**48.** The principal Act is amended in the Second Schedule by deleting figure “313” appearing in the third column of items 1 and 2 and substituting for it figure “413” respectively.

**PART XVII**  
**AMENDMENT OF THE STAMP DUTY ACT,**  
**(CAP. 189)**

Construction  
Cap. 189

**49.** This Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the “principal Act”.

Amendment  
of Schedule

**50.** The principal Act is amended by deleting the Schedule and substituting for it the following:

“ \_\_\_\_\_  
**SCHEDULE**  
\_\_\_\_\_

**STAMP DUTY ON INSTRUMENTS**  
*(Made under section 5)*

<i>Article No.</i>	<i>Description of Instruments</i>	<i>Stamp Duty</i>
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*The Finance Act*

1.	<p>ACKNOWLEDGEMENT of a debt</p> <p>(a) of an amount not exceeding TShs. 1,000/=</p> <p>(b) of an amount exceeding TShs. 1,000/=</p>	<p>Nil</p> <p>Tshs. 2000</p>
2.	<p>ADMINISTRATION BOND:</p> <p>(a) where the amount is less than TShs. 1,000/=</p> <p>(b) where the amount is TShs. 1,000/= or more</p>	<p>Nil</p> <p>Tshs. 2000</p>
3.	<p>ADOPTION DEED: that is to say any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.</p>	<p>Tshs. 2000</p>
4.	<p>AFFIDAVIT: Including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of taking oath.</p> <p>Exemptions:</p> <p>(a) Affidavit or declaration in writing when made—</p> <p>(i) for the immediate purpose of being filed or used in any court or before an officer of any court; or</p> <p>(ii) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p> <p>(b) Affidavit made for use before any Commission appointed by the President to hold an Inquiry.</p> <p>(c) Statutory Declaration under section 89 of the Land Registration Act, or any Act amending or substituting that Act.</p>	<p>Tshs. 2000</p>
5.	<p>AGREEMENT OR MEMORANDUM OF AGREEMENT:</p> <p>(a) if relating to the sale of a bill of exchange</p> <p>(b) if not otherwise provided for:</p> <p>(i) For a sum of money not exceeding TShs. 1,000/=</p> <p>(ii) For a sum of money of TShs.1,000/= or more</p> <p>(iii) Where no sum of money is involved</p> <p>Exemptions:</p> <p>(1) Agreement or memorandum of an agreement—</p> <p>(a) For or relating to the sale of goods or merchandise exclusively, not being a Note or a Memorandum chargeable under No. 41</p> <p>(b) Made in the form of tenders to the Government for or relating to any loan.</p> <p>(c) Being a contract of service required to be made in writing by or under the Employment and Labour Relations Act or the Merchant Shipping Act.</p> <p>(d) Made with the Government, the Community or any institution or corporation.</p> <p>(2) Apprenticeship deed including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.</p>	<p>Tshs. 2000</p> <p>Nil</p> <p>Tshs. 2000</p> <p>Tshs. 2000</p>
6.	<p>AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, HYPOTHECATION, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement</p>	

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	<p>relating to:</p> <p>(1) The deposit of title-deeds of instruments constituting or being evidence of title to any property whatsoever (other than a marketable security).</p> <p>(2) The hypothecation, pawn or pledge of movable property, where such deposit, hypothecation, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing of future debt.</p>	<p>Tshs. 2000</p> <p>Tshs. 2000</p>
7.	APPOINTMENT IN EXECUTION OF POWER, whether of trustees or of a property, movable or immovable, where made by any writing not being a will.	Tshs. 2000
8.	<p>APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit:</p> <p>(a) Where the amount is less than TShs. 1,000/=</p> <p>(b) In any other case</p> <p>Exemptions:</p> <p>(a) Appraisement or valuation made for information of one party only, and not being in any manner obligatory between parties either by agreement or operation of Law.</p> <p>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	<p>Nil</p> <p>Tshs. 2000</p>
9.	<p>ARTICLES OF ASSOCIATION OF A COMPANY:</p> <p>Exemptions:</p> <p>Articles of any association not formed for profit and registered under the law in force, in Tanzania relating to companies. See also Memorandum of Association of a company (No. 38)</p>	Tshs. 10,000
10.	<p>AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit:</p> <p>(a) Where the amount or value of the property to which the award relates as set forth in such award is less than TShs.1,000/=</p> <p>(b) In any other case.</p>	<p>Nil</p> <p>Tshs. 2000</p>
11.	BILL OF EXCHANGE, not being a bond, bank note or currency note.	Nil
12.	<p>BILL OF LADING (including a through bill of lading).</p> <p>Exemptions:</p> <p>(a) Bill of lading when the goods therein described are received at a place within the limits of any port within the meaning of the Customs (Management and Tariff) Act, and are</p>	Nil

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	<p>to be delivered at another place within the limits of the same port.</p> <p>(b) Bill of lading when executed out of Tanzania and relating to property to be delivered in Tanzania.</p>	
13.	<p><b>BILLS OF SALE:</b></p> <p>(1) ABSOLUTE</p> <p>(2) By way of security</p> <p>(3) By way of collateral security for every sum of TShs. 1,000/= or part thereof secured</p>	<p>0.5 percent for the first TShs. 100,000/= then 1 percent of value in excess of TShs. 100,000/=</p> <p>1 percent of the value to a maximum of TShs. 10,000/=</p> <p>1 percent not exceeding TShs. 1,000/=</p>
14.	<p>BOND, not being a Debenture (No. 26), and not being otherwise provided for by this Act or by any Rules of court. See Administration Bond (No. 2), Bottomry Bond (No. 15), Respondentia Bond (No. 54), Security Bond (No. 55).</p> <p>Exemptions:</p> <p>(a) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem or annum.</p> <p>(b) Bail Bonds in criminal cases, recognisance to prosecute or give evidence, or recognisance for personal appearance or otherwise issued or taken by the police under the Criminal Procedure Act.</p>	<p>1 percent of the base value of the bond</p>
15.	<p>BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p>	<p>1 percent of the value of the bond but not exceeding TShs. 10,000/=</p>
16.	<p>CANCELLATION, INSTRUMENT OF, if attested and not otherwise provided for—</p> <p>(a) If the duty with which the original was chargeable does not exceed TShs. 1,000/=.</p> <p>(b) In any other case.</p> <p>See also Release (No. 53), Revocation of Settlement (No. 56(b)), Surrender of Lease (No. 59), Revocation of Trust (No. 63(b))</p>	<p>Tshs. 2000</p>
17.	<p>CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any auction by a Civil Court.</p>	<p>0.5 percent for the first TShs. 100,000/=, then 1 percent for value in excess of TShs. 100,000/=</p>

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18.	<p>CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.</p> <p>See also Letter of Allotment of Shares (No. 35).</p>	Tshs. 2000
19.	<p>CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.</p>	Tshs. 2000
20.	<p>CHEQUE.</p>	Tshs. 100
21.	<p>COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors, or a Deed of Agreement under the Deeds of Arrangements Act.</p>	Tshs. 2000
22.	<p>CONVEYANCE, not being a transfer charged or exempted under No. 60:</p> <p style="padding-left: 20px;">(a) Where the amount or value of the consideration for such conveyance does not exceed TShs. 20,000/=</p> <p style="padding-left: 20px;">(b) Where the amount exceeds TShs. 20,000/=:</p> <p>Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement, but shall not be less than TShs. 1,000/=:</p> <p>Provided also that in the case of a decree or order, for or having the effect of an order for foreclosure, the ad valorem Stamp Duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value, that statement shall be conclusive for the purpose of determining the amount of the duty, and where ad valorem Stamp Duty is paid upon such decree or order, shall be dutiable with TShs. 500/=, under the provisions of section 6 of this Act: And provided also that the duty on a conveyance by the liquidator of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be TShs. 1,000/=</p> <p style="padding-left: 20px;">(c) for conveyance of agricultural land</p> <p>“Exemptions:</p> <p style="padding-left: 20px;">(a) Conveyance of any property under the Administrator General (Powers and Functions) Act to a trustee, heir or beneficiary if</p>	<p>NIL</p> <p>0.5 percent for the first TShs. 100,000, then 4 percent for value in excess of TShs. 100,000/=</p> <p>TShs.500/=</p>

	<p>falling under Article 60 (e);</p> <p>(b) Conveyance of any property under the Export Processing Zones and the Special Economic Zones;</p> <p>(c) Conveyance on the transfer of the assets to the Special Purposes Vehicles (SPV) for the purpose of issuing asset backed securities. This exemption shall be limited to construction of transport infrastructures and utilities projects.”</p>	
23.	<p>COPY OF EXTRACT certified to be a true copy or extract by or by order of any public officer:</p> <p>(a) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed TShs. 1,000/=.</p> <p>(b) In any other case.</p> <p>Exemptions:</p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record purposes.</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths or burials.</p> <p>(c) Copy of, or extract from, any proceedings of a court.</p>	<p>TShs.2000/=</p> <p>TShs.2000/=</p>
24.	<p>COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid–</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed TShs. 1,000/=.</p> <p>(b) In any other case.</p> <p>Exemptions:</p> <p>(a) Counterpart or duplicate prepared and executed solely for purposes of filing and record in the Land Registry, the Registry of Documents or the Mining Registry.</p> <p>(b) Duplicate or copy of any Contract of Service made under the provisions of the Employment and Labour Relations Act</p>	<p>TShs. 2000/=</p> <p>TShs. 2000/=</p>
25.	<p>CUSTOMS BOND:</p> <p>(a) Where the amount does not exceed TShs. 9,999/=.</p>	TShs.2000/=
	(b) In any other case.	TShs. 40 per 1,000, the maximum should not exceed Tshs. 5000/=
26.	<p>DEBENTURE:</p> <p>Explanation - The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p> <p>(a) If transferable by endorsement or by separate instrument of transfer.</p> <p>(b) If transferable by delivery.</p>	<p>The same duty as a Mortgage (No.39) for the same amount.</p> <p>The same duty as a Share</p>

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	<p>Exemptions: A debenture issued to an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders. See also Bond (No. 14) and section 66</p>	Warrant (No.57)
27.	DEED POLL if attested and not otherwise provided for.	Tshs. 2000
28.	DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein.	Nil
29.	DIVORCE, INSTRUMENT OF, that is to say, any instrument by which any person effects the dissolution of his marriage.	Tshs. 2000
30.	EXCHANGE OF PROPERTY, instrument of.	0.5 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=
31.	FURTHER CHARGE, instrument of, that is to say, any instrument imposing a further charge on mortgaged property.	1 percent of the instrument with a maximum of TShs. 10,000/=
32.	GIFT, instrument of, not being a Settlement (No. 56) or Will or Transfer (No. 60).	0.5 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=
33.	INDEMNITY BOND. Exemptions: Indemnity Bonds given to the Government or any corporation or institution.	Tshs. 2000
34.	<p>LEASE, including an under-lease or sublease and any agreement to let or sublet: Where by such lease the rent is fixed and no premium is paid or delivered—</p> <p>(i) where the lease purports to be for a term of less than one year.</p> <p>(ii) where the lease purports to be for a term of not less than one year but not more than three years.</p> <p>(iii) where the lease does not purport to be for any definite term.</p> <p>(iv) where the lease purports to be in perpetuity.</p> <p>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p> <p>(c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p>	1 percent of the annual reserved rent for lease of all durations



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	<p>Exemptions:</p> <p>(a) Claims issued under the Mining Act and regulations made thereunder.</p> <p>(b) Hypothecation or lease of any movable or immovable property as provided under the Export Processing Zones Act</p>	
35.	LETTER OF ALLOTMENT OF SHARES in a company, a proposed company, or in respect of any loan to be raised by any company or proposed company. See also Certificate or other Document (No. 18).	Tshs. 2000
36.	LETTER OF CREDIT, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn.	Tshs. 2000
37.	LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.	Tshs. 2000
38.	<p>MEMORANDUM OF ASSOCIATION OF A COMPANY:</p> <p>(a) If accompanied by articles of association under the law in force in Tanzania relating to companies.</p> <p>(b) If not so accompanied.</p> <p>Exemptions: Memorandum of any Association not formed for profit and registered under the law in force in Tanzania relating to companies.</p>	<p>Tshs. 10,000</p> <p>Tshs. 10,000</p>
39.	<p>MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Hypothecation, Pawn or Pledge (No. 6), Bottomry Bond (No. 15), Respondentia Bond (No. 54), or Security Bond (No. 55):</p> <p>(a) Where the amount does not exceed TShs. 1,000/=.</p> <p>(b) Where a certified auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped for every sum of Shs. 1,000/= or part thereof secured.</p> <p>“Exemption: - A mortgage bond as provided under the Export Processing Zones Act”</p>	<p>1 percent of instrument, not exceeding a maximum of TShs. 10,000/=</p> <p>1 percent of instrument, not exceeding a maximum of TShs 10,000/=</p>
40.	NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 48) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public.	Tshs. 2000

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41.	NOTE OR MEMORANDUM, sent by a Broker or Agent to his Principal intimating the purchase or sale on account of such Principal.	Nil
42.	NOTE OF PROTEST BY THE MASTER OF A SHIP. See also Protest by the Master of a Ship (No. 49).	Tshs. 2000
43.	<p>PARTITION, instrument of. Note: The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share then one such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that—</p> <p>(a) When an instrument of partition containing an agreement to divide property is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of a duty paid in respect of the first instrument but shall not be less than one shilling.</p> <p>(b) Where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a partition is stamped with a stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling.</p>	<p>0.25 percent for the first TShs. 100,000/= then 1 percent of TShs. 100,000/=</p>
44.	<p>PARTNERSHIP:</p> <p>A. Instrument of:</p> <p>(i) Where the capital does not exceed TShs. 10,000/=.</p> <p>(ii) Where the capital exceeds TShs. 100,000/= but does not exceed TShs. 1,000,000/=.</p> <p>(iii) In any other case</p> <p>B. Dissolution.</p> <p>Exemptions: This does not include an assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his copartners. This is dutiable as a Conveyance (No. 22).</p>	<p>TShs. 1,000/=</p> <p>TShs.5000/=</p> <p>TShs. 10,000/=</p> <p>TShs.10,000/=</p>

45.	<p>POLICY OF INSURANCE:</p> <p>A. Sea Insurance:</p> <p>(1) For or upon any voyage–</p> <p>(i) Where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy.</p> <p>(ii) In any other case, in respect of every full sum of TShs. 10,000/= and also any fractional part of TShs. 10,000/= insured by the policy.</p> <p>(2) For time–</p> <p>(i) In respect of every sum of Shs. 5,000/= and also any fractional part of TShs. 5,000/= insured by the policy</p> <p>(ii) where the insurance shall be made for any time exceeding six months and not exceeding 12 months</p> <p>B. Policy of Insurance against railway or air accident valid for a single journey only.</p> <p>C. Life Insurance– For every sum insured not exceeding TShs. 5,000/= or part thereof insured in excess of TShs. 5,000/=.</p> <p>D. Any valid Policy of Insurance not specifically provided for (including any re-insurance by an insurance company with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby).</p> <p>General Exemption: Letter of cover or engagement to issue a policy of insurance: Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p>	<p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p>
46.	<p>POWER OF ATTORNEY, not being a Proxy (No. 50):</p> <p>(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.</p> <p>(b) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a).</p> <p>(c) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.</p> <p>(d) When given for consideration and authorising the attorney to sell any immovable property.</p> <p>(e) In any other case.</p> <p>(f) Revocation of.</p>	<p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p> <p>TShs. 2000/=</p>

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	<p>Exemptions:            Authorisation on a bank permitting one or more persons to conduct ordinary banking business on account of another or others or a resolution whereby an incorporated company or other body corporate authorises its director or directors, servant or servants similarly to conduct such business.</p> <p>Explanation. - For the purposes of this Article two or more persons who are members of the same firm shall be deemed to be one person.</p>	
47.	PROMISSORY NOTE.	Nil
48	PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attestg the dishonour of a bill of exchange or promissory note.	Nil
49.	PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (No. 42).	Tshs. 2000
50.	<p>PROXY empowering any person to vote at any one election of the Members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of:</p> <p>(a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable;</p> <p>(b) a local authority; or</p> <p>(c) proprietors, members or contributors to the funds of any institution.</p> <p>Note: A proxy giving power to demand a poll and vote thereat is dutiable as a Power of Attorney (No. 46).</p>	<p>Nil</p> <p>Nil</p> <p>Nil</p>
51.	<p>RECEIPT for any money or other property:</p> <p>(a) For an amount not exceeding TShs. 1,000/=.</p> <p>(b) For an amount exceeding TShs. 1,000/=.</p> <p>(c) for bureau de change</p> <p>Exemptions:            Receipt–</p> <p>(a) endorsed on or contained in any instrument duly stamped or exempted under the proviso to section 5 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby</p>	<p>Nil</p> <p>1 percent</p> <p>0.5 percent of total value of margins being the difference between selling and buying</p>

	<p>secured;</p> <p>(b) for any payment of money without consideration;</p> <p>(c) given by any member of the Defence Forces, or his representative, for or on account of any pay, pension, gratuity or allowance;</p> <p>(d) given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance;</p> <p>(e) given for money or securities for money deposited in the hands of a Bank or any banker, to be accounted for: Provided that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any stock or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security;</p> <p>(f) given by the Government;</p> <p>(g) by any person or body of persons, registered under Part IV of the VAT Act, Cap 148 from the imposition date of VAT;</p> <p>(h) for selling agricultural products by a farmer, a farmers' association, a co-operative society or cooperative union;</p> <p>(i) issued to acknowledge payment of fees to all farmers, Colleges and Training Institutions;</p> <p>(j) for proceeds of game of chance;</p> <p>(k) for rental income;</p> <p>(l) for selling fish by fishermen;</p> <p>(m) for business income.</p>	
52.	RECONVEYANCE OF MORTGAGED PROPERTY OR RELEASE OR DISCHARGE OF ANY MORTGAGE OR CHARGE.	1 percent of mortgage value but duty not exceeding TShs. 1,000/=
53.	RELEASE, that is to say, any instrument not being a release or discharge charged under article 52 or such release as is provided for by section 33 whereby a person renounces a claim upon another person or against any specified property.	0.25 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=
54.	RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board of a ship and making repayment contingent on the arrival of the cargo at the port of destination.	0.5 percent of the mortgage value, total duty not exceeding Tshs.10,000/=

55.	<p><b>SECURITY BOND OR MORTGAGE DEED</b> Executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract—</p> <p style="padding-left: 40px;">(a) when the amount secured does not exceed TShs. 2,000/=;</p> <p style="padding-left: 40px;">(b) in any other case.</p> <p>General Exemptions: Bond or other instrument, when executed—</p> <p style="padding-left: 40px;">(a) by any person for the purposes of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem or annum;</p> <p style="padding-left: 40px;">(b) executed by Officers of Government or their sureties to secure the due execution of an Office or the due accounting for money or other property received by virtue thereof.</p>	<p>1 percent of mortgage value, duty not exceeding TShs. 10,000/=</p> <p>TShs. 1,000/=</p>
56.	<p><b>SETTLEMENT:</b> A: Instrument of (including a deed of dower). Exemptions: Deed of dower executed on the occasion of a marriage between Mohammedans. B: Revocation of. See also Trust (No. 63).</p>	<p>0.25 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=</p>
57.	<p><b>SHARE WARRANTS</b> to bearer issued under any written law relating to companies. Exemptions: Share warrant when issued by a company under the law in force in Tanzania relating to companies, to have effect only upon payment, as composition for the duty of—</p> <p style="padding-left: 40px;">(a) three-quarters per centum of the whole subscribed capital of the company; or</p> <p style="padding-left: 40px;">(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.</p>	<p>0.17 percent for the first TShs. 100,000/=, then 1.3 percent of value in excess of TShs. 100,000/=</p>
58.	<p><b>SHIPPING ORDER</b> for or relating to the conveyance of goods on board of any vessel.</p>	Nil
59.	<p><b>SURRENDER OF LEASE:</b></p>	

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	<p>(1) without consideration–</p> <p>(a) when the duty with which the lease is chargeable does not exceed TShs. 20,000;</p> <p>(b) in any other case.</p> <p>(2) with consideration.</p> <p>Exemptions: Surrender of lease, when such lease is exempted from duty.</p>	<p>TShs. 1,000/=</p> <p>TShs. 1,000/=</p> <p>The same duty as a Conveyance (No. 22) for the amount of the consideration in addition to the duty chargeable under paragraph (1)(a) or (b) of this Article.</p>
60.	<p>TRANSFER (whether with or without consideration)–</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures whether the debenture is liable to duty or not;</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance–</p> <p>(1) if the duty on such bond, mortgage-deed or policy does not exceed ten shillings;</p> <p>(2) in any other case;</p> <p>(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary;</p> <p>(e) of any property under the Administrator General (Powers and Functions) Act * to a trustee, heir or beneficiary:</p> <p>Provided that in any case where an agreement for sale is stamped with the ad valorem duty required for a transfer, and a transfer in pursuance of such agreement is subsequently executed, the duty on such transfer shall be reduced by the amount of the duty paid on such agreement, but shall not be less than one shilling:</p> <p>Provided also that the duty on a transfer by the liquidator of a company in liquidation of property forming part of the assets of the company to a shareholder in the course of the dissolution of the company shall be ten shillings.</p> <p>Exemptions: Transfer by sale–</p> <p>(a) of shares;</p> <p>(b) of other financial securities, by companies listed by the Dar es Salaam Stock Exchange.</p> <p>Transfers by endorsement–</p> <p>(1) of a bill of exchange, cheque or promissory note;</p> <p>(2) of a bill of lading, delivery order, warrant for goods, or other</p>	<p>1 percent of the value of the shares approved by the Board</p> <p>1 percent of the value of the shares approved by the Board</p> <p>1 percent of the value of the shares approved by the Board</p> <p>TShs. 1,000/=</p> <p>Nil</p> <p>Nil</p>

*The Finance Act*

	mercantile document of title of goods; (3) of a policy of insurance.	
61.	TRANSFER OF LEASE by way of assignment and not by way of under-lease.	0.5 percent for the first TShs. 100,000/=, then 1 percent of value in excess of TShs. 100,000/=
62.	<p>TRIBUTE AGREEMENTS:</p> <p>(a) With respect to claims-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one-hundredth part of such value reserved, or fraction of such one hundredth part, in respect of each claim.</p> <p>(ii) where the holder reserves a proportion of the profits of working, for every one hundredth part of the amount of the profit reserved, or fraction of such one hundredth part in respect of each claim.</p> <p>(b) With respect to mining lease-</p> <p>(i) where the holder reserves a proportion of the value of production, for every one- hundredth part of the value reserved, or fraction of such one- hundredth part in respect of each claim;</p> <p>(ii) where the holder reserves a proportion of the profits of the working, for every one-hundredth part of the amount of the profits reserved, or fraction of such one- hundredth part.</p> <p>(c) Where, in any such agreement, the consideration or part thereof is specified in terms of rent.</p>	<p>Tshs 500/=</p> <p>Tshs 500/=</p> <p>Tshs.1000/= for each acre contained in the lease</p> <p>Tshs. 1,000 for each acre contained in the lease</p> <p>The same duty as a lease in addition to the duty (if any) payable under (a) or (b)</p>
63.	<p>TRUST:</p> <p>A. Declaration of, or concerning any property when made by any writing not being a will.</p> <p>B. Revocation of, or concerning any property when made by any instrument other than a will.</p> <p>See also Settlement (No. 56)</p>	<p>1 percent of the amount of value of the property concerned with the maximum not exceeding TShs. 1,000/=</p> <p>1 percent of the amount of value of the property concerned with the maximum not exceeding TShs. 1,000/=</p>
64.	WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Nil
65.	ANY INSTRUMENT (if attested) not otherwise provided for. Exemptions: Wills, codicils of wills, or other testamentary	Tshs. 2000



	instruments	
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**PART XVIII**  
**AMENDMENT OF THE TANZANIA INVESTMENT ACT,**  
**(CAP. 38)**

Construction  
Cap. 38

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

Amendment of  
section 5

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

“(4) There is established an advisory committee which shall be responsible for advising the National Investment Steering Committee on matters relating to investment.

(5) The Advisory Committee shall be comprised of the following members-

- (a) Permanent Secretary of the Ministry responsible for investment, who shall be the Chairman;
- (b) Permanent Secretary of the Ministry responsible for finance;
- (c) Deputy Attorney General;
- (d) Deputy Commissioner General of the Tanzania Revenue Authority;
- (e) Deputy Governor of the Bank of Tanzania;
- (f) Commissioner for lands;
- (g) Director of Industry Development under the Ministry responsible for industry; and
- (h) Executive Director of the Centre who shall be the Secretary.”.

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

Construction  
Cap. 172

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

Amendment of  
section 49

**54.** The principal Act is amended in section 49, by adding immediately after subsection (7) the following:

“(8) All funds of the Authority shall be deposited into a bank account opened at the Bank of Tanzania, and the Authority’s expenditure shall be disbursed by the Paymaster General according to the approved budget of the Authority.”.

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

Construction  
Cap. 415

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

Amendment of  
section 35

**56.** The principal Act is amended in section 35(2) by deleting the words “the bank account of the Corporation” and substituting for them the words “a bank account opened at the Bank of Tanzania, and the Corporation’s expenditure shall be disbursed by the Paymaster General according to the approved budget of the Corporation”.

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

Construction  
Cap. 438

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

Amendment of  
section 22

**58.** The principal Act is amended in section 22, by deleting subsection (1) and substituting for it the following:

“(1) A person who becomes potentially liable to tax by reason of carrying a business, investment or employment shall apply for a Taxpayer Identification Number within fifteen days from the date of commencing the business, investment or employment.”.

Amendment of  
section 28A

**59.** The principal Act is amended in section 28A(1) by deleting the word “taxpayer” and substituting for it the word “person”.

Amendment of  
section 28B

**60.** The principal Act is amended in section 28B-

- (a) in subsection (1), by adding the words “and experience” immediately after the word “knowledge”;
- (b) in subsection (3), by deleting the words “deliberations and”;
- (c) by deleting subsection (4); and
- (d) by renumbering subsections (5) and (6) as subsections (4) and (5).

Amendment of  
section 28C

**61.** The principal Act is amended in section 28C by deleting the word “resolving” appearing in paragraphs (b) and (c) and substituting for it the word “handling”.

Amendment of  
section 28D

**62.** The principal Act is amended in section 28D by deleting paragraph (c) and substituting for it the following:  
“(c) tax decision or objection decision.”.

Amendment of  
section 29

**63.** The principal Act is amended in section 29 by adding immediately after subsection (2) the following:

“(3) Where a taxpayer is required to submit an official translation of communication or document under subsection (1), the taxpayer shall submit the official translation within the time prescribed under section 44.”.

Amendment of  
section 35

**64.** The principal Act is amended in section 35 by adding immediately after subsection (6) the following:

“(7) Every taxable or liable person who maintains documents in electronic form, shall maintain in the United Republic a primary data server for storage of documents in electronic form.

(8) The server referred to under subsection (7) shall be accessible by the Commissioner General for purposes of tax administration in the manner and time prescribed under section 42.

(9) For the purpose of this section, “primary data server” means a server which stores data that is created or collected by a taxable or liable person in the ordinary course of business.

(10) The requirements of subsections (7), (8) and (9) shall come into effect twelve months from 1<sup>st</sup> July, 2021.”.

Amendment of section 39

**65.** The principal Act is amended in section 39 by deleting the word “within” appearing in subsection (2) and substituting for it the words “not less than.”.

Amendment of section 44

**66.** The principal Act is amended in section 44(1) by deleting the words “who is” and substituting for them the words “whether or”.

Amendment of section 51

**67.** The principal Act is amended in section 51(7) by deleting the phrase “An objection to any tax decision” and substituting for it the phrase “Notwithstanding subsection (1), an objection to a tax decision on assessment or notice of liability to pay tax”.

Amendment of section 56

**68.** The principal Act is amended in section 56-

- (a) in subsection (1)-
  - (i) by adding immediately after paragraph (c) the following:  
“(d) in the case of property rate, at the time of payment for electricity;”;
  - (ii) by renaming paragraph (d) as paragraph (e);
- (b) by adding immediately after subsection (2) a proviso as follows:  
“Provided that, the requirements of this subsection shall not apply to a taxpayer who pays property rate under subsection (1)(d).”

Amendment of section 70

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

- (a) designating the content of subsection (1) as section 70; and
- (b) deleting subsection (2).

Amendment of section 74

**70.** The principal Act is amended in section 74 by inserting the words “or tax” between the words “duty” and “has been” appearing in subsection (1).

Amendment of section 85

**71.** The principal Act is amended in section 85(3), by-

- (a) inserting immediately after paragraph (k) the following:  
“(l) failure to produce official translation of the communication or document which

is in a language other than official language;

(m) failure to maintain a primary data server in the United Republic as required by section 35;”;

(b) renaming paragraphs (l) and (m) as paragraphs (n) and (o) respectively.

Repeal of section 92A

**72.** The principal Act is amended by repealing section 92A.

Amendment of Third Schedule

**73.** The principal Act is amended in the Third Schedule by adding immediately after the last row the following:

“

INSTITUTIONS	PURPOSE OF TRANSACTION
Workers Compensation Fund	Employee’s registration
Occupational Safety and Health Authority	Employee’s registration
Government, Company or individual	Employment

”

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

Construction Cap. 399

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

Amendment of section 10

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

(a) deleting paragraph (b) and substituting for it the following:

“(b) two representatives from the Ministry responsible for finance in the Government of the United Republic to be appointed by the Minister, one responsible for national policy and another responsible for national planning”;

(b) deleting paragraph (f); and

(c) renaming paragraph (g) as paragraph (f).

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

Construction  
Cap. 408

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

Amendment of  
section 22

**77.** The principal Act is amended in section 22 by adding immediately after subsection (6) the following:

“(7) A party to an appeal may, at any stage of the proceedings before the judgement is delivered by the Board or Tribunal as the case may be, apply for the appeal to be settled amicably through mediation.

(8) For purposes of subsection (7), the Board or Tribunal shall-

- (a) require the parties to report the outcome of the mediation within a specified time and the Board or Tribunal shall issue a final order with respect to such mediation;
- (b) issue the final order upon submission of a written settlement agreement duly signed by both parties; and
- (c) not entertain an issue which has been settled amicably by parties under this section.”.

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

Construction  
Cap. 148

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

Amendment of  
section 3

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

- (a) designating the content of section 3 as subsection (1); and
- (b) adding immediately after subsection (1) as designated the following:

“(2) Where in respect of any taxable supply of goods, the tax has been paid in Tanzania Zanzibar pursuant to the law for the time being

in force in Tanzania Zanzibar, at the same rate as the rate applicable in Mainland Tanzania, the tax shall be deemed to have been paid on the taxable supply in accordance with the provisions of this Act and no tax shall be payable on its transfer to Mainland Tanzania.

(3) Where in respect of any taxable supply of goods, the value added tax has been paid in Tanzania Zanzibar at the rate lower than the rate applicable in Mainland Tanzania under this Act, the difference in the value added tax shall be deemed to have not been paid and shall be collected by Tanzania Revenue Authority from the taxable person upon transfer of goods to Mainland Tanzania in accordance with the provisions of this Act.

(4) Where in respect of any taxable supply of goods, the supply is made directly by a taxable person in Mainland Tanzania to a recipient who is taxable person in Tanzania Zanzibar, the Tanzania Revenue Authority shall collect the value added tax on behalf of the Zanzibar Revenue Board and remit it to the Tanzania Zanzibar Treasury.”.

Amendment of  
section 6

**80.** The principal Act is amended in section 6-

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

“(2) Notwithstanding the provisions of subsection (1), the Commissioner General may, upon application by an applicant in the prescribed form, exempt value added tax on-

- (a) importation of raw materials to be used solely in the manufacture of long-lasting mosquito nets;
- (b) importation by or supply to a Government entity of goods or services to be used solely for implementation of a project funded by-
  - (i) the Government;
  - (ii) a concessional loan, non-concessional loan or grant through an agreement between the Government of the United Republic and another

government, donor or lender of concessional loan or non-concessional loan; or

- (iii) a grant agreement duly approved by the Minister in accordance with the provisions of the Government Loans, Grants and Guarantees Act entered between local government authority and a donor:

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

- (c) importation or supply of goods or services for the relief of natural calamity or disaster;
- (d) importation by or supply of goods or services to an entity having an agreement with the Government of the United Republic for purpose of operating or executing a strategic project:

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

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

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

- (b) in subsection (4), by deleting the words “The order issued by the Minister” and substituting for them the words “The exemption issued by the Commissioner”;

- (c) by deleting subsection (5) and substituting for it the following:

“(5) The Minister may, for better carrying out of the provisions of this section, make regulations prescribing the



manner of application, granting and monitoring utilization of exemption granted.”;

- (d) by deleting subsections (6) and (7);
- (e) renumbering subsection (8) as subsection (6);
- (f) adding immediately after subsection (6) as renumbered the following:

“(7) For purposes of this section, “applicant” means-

- (a) a local manufacturer of long-lasting mosquito nets having a performance agreement with the Government of the United Republic;
- (b) a Government entity;
- (c) a local government authority;
- (d) non-governmental organization; and
- (e) an entity having an agreement with the Government of the United Republic for purpose of operating or executing a strategic project.

(8) For the purpose of subsection (2)(d), a strategic project shall be a project that has been so determined by the Cabinet.”.

Amendment of section 11

**81.** The principal Act is amended in section 11, by deleting subsection (10) and substituting for it the following -

“(10) For purposes of this section, “capital goods” means goods classifiable under Chapters 84, 85, and 90 of Annex 1 to the Protocol on the Establishment of the East African Community Customs Union:

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

Repeal of section 55A

**82.** The principal Act is amended by repealing section 55A.

Amendment of section 59

**83.** The principal Act is amended in section 59-  
(a) in subsection (3), by adding immediately after

paragraph (e) the following:

“(f) a supply of transportation and incidental services to an international pipeline.”;

(b) in subsection (4), by adding immediately below the definition of the term “stores” the following:

““international pipeline” means a cross border pipeline for transportation of crude oil from a foreign country to a port facility in the United Republic in which such crude oil is exported to another foreign country.”.

Amendment of section 94

**84.** The principal Act is amended in section 94(2) by deleting paragraph (g) and substituting for it the following:

“(g) prescribing for the manner of remission of value added tax collected for goods supplied to a registered taxable person in Tanzania Zanzibar;”.

Amendment of Schedule

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

(i) in Item 6, by deleting sub-item 2 and substituting for it the following:

“

No.	Implements	HSC
2.	Aluminium and Stainless-Steel Milk Cans	7310.29.90, 7310.10.00 7612.90.90

”

(ii) in Item 13, by adding immediately after sub-item 5 the following:

“

6.	Livestock farming insurance
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”

(iii) in item 15, by adding immediately after sub-item 10 the following:

“

11.	Crude oil	2709.00.00
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”

(iv) in item 21, by deleting the words “solar lights”;

- (v) by adding immediately after item 26 the following:

“27. A supply or importation of smart phones of HS Code 8517.12.00, tablets of HS Code 8471.30.00 or HS Code 8517.12.00 and modems of HS Code 8517.62.00 or 8517.69.00”;

- (b) in Part II, by adding immediately after item 24 the following-

“

25.	An import of precious minerals and mineral concentrates by any person for processing, smelting or sale in the Mineral and Gem Houses or buying stations designated by the Mining Commission.
26.	An import of Contactless Smart Cards and Consumables of HS Code 3921.11. 90 by the National Identification Authority.
27.	An import of cold rooms of HS Code 9406.10.10 and 9406.90.10 by a person engaged in horticulture.
28.	An import of artificial grass of HS Code 5703.30.00 and 5703.20.00 for football pitches located in city council authorised by the Tanzania Football Federation.”

”

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

Construction  
Cap. 82

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

Amendment of  
section 14

**87.** The principal Act is amended in section 14-

- (a) in subsection (1), by deleting the word “four” and substituting for it the word “ten”;
- (b) by adding immediately after subsection (5) the following:

“(6) Notwithstanding the provisions of subsections (1) and (2), an individual employer engaged in a small scale mining operation shall pay levy to the Commissioner at a rate of 0.4 percent of the sale value of the minerals at the time of selling minerals and payment of royalty at Mineral and Gem Houses or at buying stations designated by the Mining Commission under the Mining Act.”; and

Cap. 123

- (c) renumbering subsection (6) as subsection (7).

Amendment of  
section 19

**88.** The principal Act is amended in section 19(1)(e), by-

- (a) deleting the word “or” appearing at the end of subparagraph (i);
- (b) adding immediately after subparagraph (i) the following:
  - (iii) provide public health;” and
- (c) renaming subparagraph (iii) as subparagraph (iv).

## **OBJECTS AND REASONS**

This Bill is divided into Twenty 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.

Part II of the Bill proposes to amend the Companies Act, Cap 212. Sections 85, 86 and 117 are amended in order to remove the concept of share warrant in the Companies Act. Consequently, provisions have been added to restrict issuance of share warrant and provide for transitional measures for share warrants already issued. The objective of the amendment is to strengthen the transparency of beneficial owners of legal entities and restrict the issuance and circulation of share warrant.

Part III of the Bill proposes to amend the Electronic and Postal Communications Act, Cap. 306 by imposing a levy on airtime depending on the consumer's ability to top up in order to raise funds for implementation of development and strategic projects.

Part IV of the Bill proposes to amend the Excise (Management and Tariff) Act, Cap. 147. The Fourth Schedule of the Act is proposed to be amended by introducing excise duty at a rate of 10% to both imported or locally produced synthetic fibres other than synthetic which are used for fishing. The objective of the amendment is to conserve the environment and stimulate the use of locally produced sisal fibres. The Fourth Schedule is further amended by increasing excise duty rates for locally produced and imported spirits by 30% in order to increase the Government revenue; reduce excise duty rate for beer made from 100% of locally grown barley in order to promote local barley farming.

Section 124 of the Act is proposed to be amended by imposing excise duty at the rate of 10% on imported used motorcycles aged more than 3 years in order to discourage importation of used motorcycles with a view to protect the environment. This section is further proposed to be amended in order to add to the list money transfer and payment service providers licensed under the National Payment Systems Act.

Part V of the Bill proposes to amend the Government Loans, Grants and Guarantees Act, Cap 134. Section 13 is amended to enable the Government to issue a guarantee to institutions or companies to borrow an amount of money not exceeding the value of shares of the Government in the respective institution or company undertaking the project upon approval of the Cabinet.

Part VI of the Bill proposes to amend the Gaming Act, Cap. 41 whereby section 31A is amended to reduce gaming tax on winnings with a view to encourage players to opt for local gaming activities instead of off shore gaming activities. Further, the Second Schedule is amended by increasing gaming tax on sports betting and introducing a tax rate for virtual games and other gaming products licensed under section 51 of the Gaming Act in order to increase Government revenue.

Part VII of the Bill proposes to amend the Higher Education Student's Loans Board Act, Cap 178 whereby section 7 is amended by imposing a requirement of seeking approval of the Minister and publication in the *Gazette* before the Board exercises its powers of setting criteria and conditions for granting of student's loans and issuing grants, bursaries and scholarships. The aim of the proposed amendment is to regulate Board's powers of imposing conditions on the loans issued to students.

Part VIII of the Bill proposes to amend the Income Tax Act, Cap. 332 whereby section 10 is amended so as to empower the Minister to grant exemption in respect of projects funded by donors or through non-concessional loans without prior approval of the Cabinet with a view to fast track implementation of the projects. It is further proposed to amend sections 4, 79, 84 so as to introduce a regime of taxing income earned by small scale miners in order to expand tax base and enhance compliance. Section 65A is proposed to be amended so as to enable computation of depreciation of assets involved in the construction of the international pipeline.

Section 83B is proposed to be introduced in order to require resident corporations dealing with agricultural, livestock and fishery products to withhold tax at a rate of 2 percent upon making payment to resident persons other than persons who sell agricultural, livestock and fishery products through agricultural marketing cooperative societies and cooperative unions for the purpose of expanding tax base. The First Schedule is amended in order to reduce the rate of tax for lower income employees from 9 percent to 8 percent with a view to relieve them from tax burden.

Part IX of the Bill proposes to amend the Local Government Authorities (Rating) Act, Cap 289 whereby section 16 is amended by increasing the property rate so as to comply with the proposed manner of collection. Further, section 31A is amended so as to impose a requirement of allocating 15% of moneys collected as property rate to local government authorities.

Part X of the Bill proposes to amend the Local Government Finances Act, Cap 290 whereby section 16 is proposed to be amended in order to clarify situations where a company should pay service levy and industrial cess.

Part XI of the Bill proposes to amend the Motor Vehicle (Tax on Registration and Transfer) Act, Cap 124, whereby the First Schedule to the Act is amended by reducing motor vehicle registration tax for personalised identification from ten million shillings to five million shillings in order to reduce cost for personalised registration and increase Government revenue.

Part XII of the Bill proposes to amend the National Payment Systems Act, Cap. 437 by imposing a levy on mobile money transfer transactions depending on the value of the money sent or withdrawn in order to raise funds for implementation of development and strategic projects.

Part XIII of the Bill proposes to amend the Non-Citizens (Employment Regulation) Act, Cap. 436, whereby sections 16 and 20 are proposed to be amended in order to impose penalty to employers for late submission or failure to submit to the Labor Commissioner returns on employment of non-citizens. The objective of the amendment is to encourage timely submission of returns by employers and deter non-compliance.

Part XIV, Part XIX and Part XX of the Bill propose to amend the Ports Act, Cap. 166, the Tanzania Communications Regulatory Authority Act, Cap172 and the Tanzania Shipping Agencies Act, Cap. 415 so as to require all funds and revenues of the Tanzania Ports Authority, the Tanzania Communications Regulatory Authority and the Tanzania Shipping Agencies Corporation to be collected through GePG and deposited at the Bank of Tanzania.

Part XV of the Bill proposes to amend the Public Audit Act, Cap. 418 for the purpose of mandating the Controller and Auditor General to audit corporations in which the Government has shares, irrespective of the amount of shares. Further, section 38 is amended to enable the Minister to submit to the National Assembly responses to the Controller and Auditor General's report after the Controller and Auditor General has laid his report before the National Assembly.

Part XVI of the Bill proposes to amend the Road and Fuel Tolls Act, Cap. 220, whereby section 4A and the Second Schedule are

amended with a view to increase fuel levy to support the construction and maintenance of rural roads.

Part XVII of the Bill proposes to amend the Stamp Duty Act, Cap. 89 by amending the Schedule in order to review the prescribed rates to reflect the current value of Tanzania shillings.

Part XVIII of the Bill proposes to amend the Tanzania Investment Act, Cap. 38 by introducing an advisory committee of the National Investment Steering Committee for purposes of enhancing effective implementation of the responsibilities of the Committee.

Part XXI of the Bill proposes to amend the Tax Administration Act, Cap. 438, whereby section 22 and the Third Schedule are amended in order to introduce a requirement to employees to apply for a Taxpayer Identification Number so as to facilitate proper accounting of tax on employment income. Further, sections 28A, 28B, 28C and 28D are amended in order to enhance effective implementation of the functions of the Tax Ombudsman's office.

It is further proposed to amend sections 29 and 85 to impose a requirement for submission of official translation of documents by taxpayers which are not in official language. Section 35 is amended in order to require every taxpayer who maintains data in electronic form to maintain a primary data sever within the United Republic for effective accessibility of the information.

The Bill further proposes to amend sections 44, 51 and 74 to expand the scope of persons from whom the Commissioner General may access information, to enable objection of non assessment tax decision without payment of tax deposit and empower the Commissioner to demand a tax which was erroneously refunded. Section 56 is amended to enable payment of property rate at the time of payment for electricity with a view to simplify collection of property rate and reduce compliance cost.

Part XXII of the Bill proposes to amend the Tanzania Revenue Authority Act, Cap. 399 whereby section 10 is amended to review the list of Board members representing the Ministry responsible for finance.

Part XXIII of the Bill proposes to amend the Tax Revenue Appeals Act, Cap. 408 whereby section 22 is amended in order to introduce mediation procedure at any stage of the proceedings of the tax dispute resolution with the aim of speeding up resolution of tax dispute and reducing backlog of cases.



Part XXIV of the Bill proposes to amend the Value Added Tax Act, Cap. 148, whereby sections 3 and 55A are amended in order to enable the refund of VAT between Mainland Tanzania and Tanzania Zanzibar for goods purchased in one part of the Union by persons registered for VAT and consumed in another part of the Union. The object of the amendment is to increase efficiency of the refund of VAT between the two parts of the Union.

Section 6 is proposed to be amended to empower the Commissioner General to grant Value Added Tax exemption on importation or supply of goods and services for implementation of strategic projects with a view to increase efficiency in administration and monitoring of VAT exemptions. Section 6 is further amended to exempt VAT on importation by or supply of goods or services to a non-governmental organisation on implementation of projects through agreement with the Government of the United Republic which provides for exemption.

Section 11 is proposed to be amended to harmonise the definition of capital goods available in various tax laws for the purpose of preventing loss of Government revenue. Section 59 is proposed to be amended to allow zero rating of transportation of crude oil through an international pipeline and incidental services.

The Schedule is amended to exempt VAT on importation of smart phones, tablets, modems, aluminium and stainless-steel milk cans, crude oil, minerals and mineral concentrates, Contactless Smart Cards and Consumables, cold rooms and artificial grass for football pitches located in city council and to remove VAT exemption on solar lights.

Part XXV of the Bill proposes to amend the Vocational Education and Training Act, Cap. 82, whereby section 14 is amended by introducing a rate of 0.4 percent to individual employers engaged in small scale mining operations and increase the number of employees for the purpose of payment of service development levy in order to reduce the burden of levy for employers with fewer employees. Further, section 19 is amended to exempt religious health institution from paying levy with a view to reduce operational cost.

## **MADHUMUNI NA SABABU**

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

Sehemu ya Pili ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Makampuni, Sura 212. Vifungu vya 85, 86 na 117 vinapendekezwa kurekebishwa ili kuondoa dhana ya hisa fichi. Vifungu hivi vimerekebishwa ili kuzuia utoaji wa hisa fichi na kuweka masharti ya mpito kwa ajili ya hisa fichi ambazo zimekwishatolewa. Lengo la marekebisho haya ni kuweka uwazi wa wanufaika wa hisa fichi na kudhibiti utoaji na uhamishaji wa hisa fichi.

Sehemu ya Tatu ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mawasiliano ya Kielektroniki na Posta, Sura 306 kwa kuweka tozo kwa kila laini ya simu kulingana na uwezo wa kuongeza salio kwa watumiaji ili kupata fedha za kugharamia miradi ya maendeleo na miradi ya kimkakati.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Bidhaa, Sura 147. Jedwali la Nne linarekebishwa ili kutoza ushuru wa bidhaa wa asilimia kumi kwenye kamba na nyuzi za plastiki zinazozalishwa hapa nchini na zile zinazolingizwa kutoka nje ya nchi isipokuwa kamba zinazotumika kwenye uvuvi kwa lengo la kutunza mazingira na kuchochea matumizi ya kamba za mkonge zinazozalishwa hapa nchini. Jedwali la Nne linarekebishwa kwa kuongeza viwango vya ushuru wa bidhaa kwenye pombe kali kwa asilimia 30 ili kuongeza mapato ya Serikali. Aidha, marekebisho haya yanakusudia kupunguza ushuru wa bidhaa kwenye bia zinazotengenezwa kwa kutumia shayiri inayozalishwa hapa nchini kwa lengo la kuchochea kilimo cha shayiri.

Kifungu cha 124 kinapendekezwa kurekebishwa kwa kutoza ushuru wa bidhaa kwa kiwango cha asilimia 10 kwenye pikipiki zilizotumika zenye umri wa zaidi ya miaka mitatu zinazolingizwa nchini kwa lengo la kudhibiti uingizaji wa pikipiki chakavu na kulinda mazingira. Vilevile, kifungu hiki kinarekebishwa ili kuwajumuisha watoa huduma wa malipo ya miamala ya simu waliosajiliwa chini ya Sheria ya Mifumo ya Malipo.

Sehemu ya Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Mikopo, Dhamana na Misaada, Sura 134 kwa kurekebisha kifungu cha 13 ili kuruhusu Serikali kudhamini kampuni au taasisi yoyote kukopa kiasi kisichozidi thamani ya hisa za

Serikali ya Tanzania kwenye kampuni au taasisi inayotekeleza mradi baada ya kupata ridhaa ya Baraza la Mawaziri.

Sehemu ya Sita ya Muswada inapendekeza marekebisho kwenye Sheria ya Michezo ya Kubahatisha, Sura 41 ambapo kifungu cha 31A kinarekebishwa ili kupunguza kiwango cha kodi kwenye zawadi ya ushindi kwa lengo la kuhamasisha wachezaji kucheza michezo ya ndani badala ya michezo ya nje. Pia, Jedwali la Pili linarekebishwa ili kuongeza kiwango cha kodi katika michezo ya ubashiri kwa mapato ghafi na kuweka kiwango cha kodi cha asilimia 10 kwa michezo ya kubahatisha inayochezeshwa kwa njia ya kompyuta na bidhaa za michezo ya kubahatisha zinazotolewa leseni kwa mujibu wa kifungu cha 51 ili kuongeza mapato ya Serikali.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Bodi ya Mikopo ya Elimu ya Juu, Sura ya 178, ambapo kifungu cha 7 kinarekebishwa kwa kuweka masharti ya kupata idhini ya Waziri na utangazaji katika Gazeti la Serikali pale ambapo Bodi ya Mikopo itatumia mamlaka yake ya kuweka vigezo na masharti ya utoaji wa mikopo na misaada kwa wanafunzi. Lengo la marekebisho haya ni kuweka usimamizi wa mamlaka ya Bodi kuweka masharti ya utoaji wa mikopo.

Sehemu ya Nane ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Kodi ya Mapato, Sura 332 ambapo kifungu cha 10 kinarekebishwa ili kumpa Waziri mamlaka ya kutoa msamaha wa kodi bila kuhitaji ridhaa ya Baraza la Mawaziri kwenye miradi inayotekelezwa na wafadhili wa maendeleo kwa lengo la kuharakisha utekelezaji wa miradi husika. Vilevile, vifungu vya 4, 79 na 84 vinarekebishwa ili kuweka utaratibu maalum wa utozaji wa kodi ya mapato kwa walipa kodi binafsi wadogo ambao wanaojishughulisha na uchimbaji wa madini. Aidha, inapendekezwa kurekebisha kifungu cha 65A ili kuwezesha ukototaji wa gharama za uchakavu kwenye gharama za mali za ujenzi wa bomba la mafuta. Lengo la marekebisho haya ni kuwianisha gharama za uchakavu na muda wa matumizi wa bomba la mafuta.

Vilevile, inapendekezwa kuongeza kifungu kipya cha 83B ili kutoza kodi ya zui kwa kiwango cha asilimia 2 kwa taasisi na makampuni ya nchini yanayojishughulisha na ununuzi na usindikaji wa mazao ya kilimo, ufugaji na uvuvi yatakapokuwa yanafanya malipo kwa wauzaji wa mazao husika. Aidha, pendekezo hili halitahusisha wakulima wadogo na wale wanaouza mazao yao kwenye masoko ya msingi (AMCOS) kwa lengo la kuweka usawa katika utozaji wa kodi za mazo ya kilimo, mifugo na uvuvi.

Aidha, Jedwali la Kwanza linarekebisha ili kupunguza kiwango cha kodi ya mapato ya ajira kwa wafanyakazi wenye kima cha chini cha mshahara kutoka asilimia 9 mpaka asilimia 8 kwa lengo la kupunguza mzigo wa kodi kwa wafanyakazi.

Sehemu ya Tisa ya Muswada inakusudia kurekebisha Sheria ya Kodi ya Majengo, Sura 289, ambapo kifungu cha 16 kinapendekezwa kurekebisha kwa kuongeza kodi ya majengo ili kuendana na mfumo wa makusanyo unaopendekezwa. Aidha, kifungu cha 31A kinarekebisha ili kuweka utaratibu wa kurejesha 15% ya makusanyo ya kodi ya majengo kwenda mamlaka za serikali za mitaa.

Sehemu ya Kumi ya Muswada inakusudia kurekebisha Sheria ya Fedha za Serikali za Mitaa, Sura 290 kwa lengo la kubainisha mazingira ambayo kampuni iliyolipa tozo ya huduma haitawajibika kulipa tozo ya uzalishaji ili kutatua mgongano uliojitokeza katika tafsiri ya kifungu hicho.

Sehemu ya Kumi na Moja ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Kodi ya Usajili wa Magari, Sura 124, ambapo Jedwali la Kwanza linarekebisha kwa kupunguza ada ya usajili wa magari kwa namba binafsi hadi shilingi 5,000,000 ili kupunguza gharama ya usajili wa namba binafsi na kuongeza mapato ya Serikali.

Sehemu ya Kumi na Mbili ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Mifumo ya Malipo, Sura 437 kwa kuweka tozo katika kila muamala wa kutuma au kutoa pesa kwa kiasi kitakachotofautiana kulingana na thamani ya muamala wa fedha itakayotumwa au kutolewa ili kupata fedha za kugharamia miradi ya maendeleo na miradi ya kimkakati.

Sehemu ya Kumi na Tatu ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Uthibiti wa Ajira kwa Raia wa Kigeni, Sura 436, ambapo kifungu cha 16 kinarekebisha ili kuweka adhabu kwa waajiri watakaochelewa kuwasilisha taarifa za waajiriwa wenye uraia wa kigeni kwa Kamishna wa Kazi. Lengo la marekebisho haya ni kuwezesha uwasilishaji wa taarifa kwa wakati.

Sehemu ya Kumi na Nne, Sehemu ya Kumi na Tisa na Sehemu ya Ishirini zinapendekeza kufanya marekebisho katika Sheria ya Bandari, Sura 166, Sheria ya Mamlaka ya Udhibiti wa Mawasiliano, Sura 172 na Sheria ya Wakala wa Meli, Sura 415 kwa lengo la kuweka matakwa kwa Mamlaka ya Bandari, Mamlaka ya Udhibiti wa

Mawasiliano na Shirika la Wakala wa Meli kukusanya mapato yao kwa mfumo wa GePG na kuwasilisha mapato hayo kwenye akaunti maalumu itakayofungulia Benki Kuu ya Tanzania.

Sehemu ya Kumi na Tano ya Muswada inakusudia kurekebisha sheria ya Ukaguzi wa Umma Sura 418 ili kumuwezesha Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kukagua makampuni ambayo Serikali inamiliki hisa. Aidha, Sheria hii inarekebisha ili kumuwezesha Waziri mwenye dhamana na fedha kuwasilisha Bungeni majibu ya hoja za Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali baada ya Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kuwa amewasilisha taarifa yake.

Sehemu ya Kumi na Sita ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Barabara na Mafuta, Sura 220 ambapo kifungu cha 4 kinarekebisha kwa kuongeza ushuru wa barabara kwa shilingi 100 kwa kila lita ya petroli na dizeli kwa ajili ya kugharamia ujenzi na ukarabati wa barabara za vijijini.

Sehemu ya Kumi na Saba ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Stempu, Sura 89 ili kuhuisha viwango vya ushuru kulingana na thamani ya sasa ya shilingi.

Sehemu ya Kumi na Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Uwekezaji, Sura 38 kwa kuanzisha Kamati ya Ushauri ya Kitaalam kwa ajili ya Kamati ya Kitaifa ya Uwekezaji kwa lengo la kuwezesha utekelezaji bora wa majukumu yake.

Sehemu ya Ishirini na Moja ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usimamizi wa Kodi, Sura 438 kwa kurekebisha kifungu cha 22 na Jedwali la Tatu ili kuweka takwa kwa waajiriwa kufanya maombi ya Namba ya Utambulisho ya Mlipakodi (TIN) kwa lengo la kuwezesha utunzaji wa hesabu za kodi ya mapato itokananyo na ajira. Vilevile, vifungu vya 28A,28B,28C and 28D vinarekebisha ili kuleta ufanisi katika utendaji kazi wa ofisi ya Msuluhishi wa Migogoro ya Kodi.

Kurekebisha vifungu vya 29 na 85 ili kuweka sharti kwa walipakodi waweze kuwasilisha nyaraka zilizotafsiriwa katika lugha rasmi. Vilevile, kurekebisha kifungu cha 35 ili kumtaka mlipakodi yeyote anayehifadhi taarifa zake kwa njia ya kielektroniki kuwa na “server” ndani ya Jamhuri ya Muungano ili kurahisisha upatikanaji wa taarifa hizo.

Muswada pia unapendekeza kurekebisha vifungu vya 44, 51 na 74 ili kuongeza wigo wa watu ambao Kamishna Mkuu anaweza kupata taarifa kutoka kwao, kumuwezesha mlipakodi kuweka pingamizi kwa maamuzi ya Kamishna yasiyotokana na makadirio ya kodi pasipo kuweka amana ya kodi na kumuwezesha Kamishna Mkuu kudai kodi ambayo imerudishwa kwa mlipakodi kimakosa. Kifungu cha 56 kinarekebisha ili kuwezesha kodi ya majengo kulipwa wakati wa kulipia ankara za umeme kwa lengo la kurahisisha ukusanyaji wa kodi na kupunguza gharama za kulipa kodi hiyo.

Sehemu ya Ishirini na Mbili ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Mamlaka ya Mapato Tanzania, Sura 399. Kurekebisha Kifungu cha 10 ili kuhuisha wajumbe wa Bodi ya Mamlaka ya Mapato wanaowakilisha Wizara yenye dhamana na masuala ya fedha.

Sehemu ya Ishirini na Tatu ya Muswada inakusudia kurekebisha Sheria ya Rufaa za Kodi Sura 408 ambapo kifungu cha 22 kinarekebisha kwa lengo la kuanzisha utaratibu wa kufanya usuluhishi wa migogoro ya kikodi nje ya Mahakama ili kuongeza kasi ya utatuzi wa migogoro ya kodi na kupunguza mlundikano wa mashauri.

Sehemu ya Ishirini na Nne ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Kodi ya Ongezeko la Thamani, Sura 148, ambapo vifungu vya 3 na 55A vinarekebisha ili kuwezesha marejesho ya kodi ya Ongezeko la Thamani kati ya Tanzania Bara na Tanzania Zanzibar kwa bidhaa zinazonunuliwa na walipakodi waliosajiliwa katika upande mmoja wa Muungano na kutumika katika upande mwingine wa Muungano kwa lengo la kuongeza ufanisi wa marejesho ya kodi baina ya pande zote mbili za Muungano.

Kifungu cha 6 kinarekebisha ili kumpa mamlaka Kamishna Mkuu wa Mamlaka ya Mapato Tanzania kutoa msamaha wa kodi kwa lengo la kuongeza ufanisi wa usimamizi na ufuatiliaji wa misamaha. Vilevile, kurekebisha kifungu cha 6 ili kusamehe kodi ya Ongezeko la Thamani kwenye bidhaa na huduma zitakazoingizwa au kununuliwa hapa nchini kwa ajili ya utekelezaji wa miradi ya mkakati au yenye maslahi kwa umma kwa lengo la kurahisisha utekelezaji wa miradi hiyo.

Kifungu cha 11 kinapendekezwa kurekebisha ili kuwianisha tafsiri ya bidhaa za mtaji kwenye Sheria za kodi na kuziba mianya ya upotevu wa mapato ya Serikali. Inapendekezwa kurekebisha kifungu cha 59 ili kutoza kodi kwa kiwango cha sifuri kwa huduma za

usafirishaji na huduma nyingine zinazohusiana na usafirishaji wa mafuta ghafi kupitia bomba la mafuta linalopita Tanzania kutoka nchi nyingine.

Jedwali linapendekezwa kurekebishwa ili kusamehe Kodi ya Ongezeko la Thamani kwenye simu janja za mkononi, vishikwambi (tablets), modemu, mikebe ya kuhifadhia maziwa, mafuta ghafi, madini ya vito na makinikia, kadi na malighafi nyingine za kutengeneza vitambulisho vya taifa, vyumba vya ubaridi na nyasi bandia kwa ajili ya viwanja vya mpira vilivyoko kwenye majiji na kuondoa msamaha kwenye taa zinazotumia umeme wa jua.

Sehemu ya Ishirini na Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Elimu na Mafunzo ya Ufundi Stadi, Sura 82, ambapo kifungu cha 14 kinarekebishwa ili kuanzisha tozo ya asimilia 0.4 kwa waajiri binafsi wanaojishughulisha na shughuli za uchimbaji mdogo wa madini ili kutatua changamoto za ulipaji wa tozo hiyo kwa wachimbaji wadogo na kuongeza wigo wa idadi ya wafanyakazi kwa ajili ya utozaji wa tozo ya maendeleo ya huduma kwa lengo la kutoa unafuu kwa waajiri wenye idadi ndogo ya waajiriwa. Aidha, kifungu cha 19 kinapendekezwa kurekebishwa ili kusamehe tozo ya maendeleo ya huduma kwa taasisi za afya za kidini ili kuzipunguza gharama za uendeshaji.

Dodoma  
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