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SPECIAL BILL SUPPLEMENT

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THE FINANCE ACT, 2026

ARRANGEMENT OF PARTS

Part	*Title*
PART I	PRELIMINARY PROVISIONS
PART II	AMENDMENT OF THE BANK OF TANZANIA ACT, (CAP. 197)
PART III	AMENDMENT OF THE ELECTRONIC TRANSACTIONS ACT, (CAP. 442)
PART IV	AMENDMENT OF THE EXCISE (MANAGEMENT AND TARIFF) ACT, (CAP. 147)
PART V	AMENDMENT OF THE EXPORT TAX ACT, (CAP. 196)
PART VI	AMENDMENT OF THE FAIR COMPETITION ACT, (CAP. 285)
PART VII	AMENDMENT OF THE GAMING ACT, (CAP. 41)
PART VIII	AMENDMENT OF THE IMPORTS CONTROL ACT, (CAP. 276)
PART IX	AMENDMENT OF THE INCOME TAX ACT, (CAP. 332)
PART X	AMENDMENT OF THE INVESTMENT AND SPECIAL ECONOMIC ZONES ACT, (CAP. 38)
PART XI	AMENDMENT OF THE LAND ACT, (CAP. 113)
PART XII	AMENDMENT OF THE LOCAL GOVERNMENT AUTHORITIES (RATING) ACT, (CAP. 289)
PART XIII	AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT,

(CAP. 290)

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

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

PART XVI AMENDMENT OF THE NATIONAL PLANNING COMMISSION ACT, (CAP. 127)

PART XVII AMENDMENT OF THE RAILWAYS ACT, (CAP. 170)

PART XVIII AMENDMENT OF THE ROAD AND FUELS TOLLS ACT, (CAP. 220)

PART XIX AMENDMENT OF THE ROAD TRAFFIC ACT, (CAP. 168)

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

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

PART XXII AMENDMENT OF THE TAX REVENEU APPEALS ACT, (CAP. 408)

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

PART XXIV AMENDMENT OF THE UNIVERSAL HEALTH INSURANCE ACT, (CAP. 161)

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

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

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

NOTICE

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

Dodoma,
15th June, 2026

MOSES M. KUSILUKA
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 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, 2026.

Commencement

2. This Act shall come into operation on the 1st day of July, 2026.

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

Construction Cap. 197

3. This Part shall be read as one with the Bank of Tanzania Act, hereinafter referred to as the "principal Act".

Amendment of section 35

4. The principal Act is amended in section 35(2) by deleting the words "eighteen percentum" and substituting for them the words "fourteen percentum".

Repeal and

5. The principal Act is amended by repealing section 69

replacement of section 69

and replacing for it the following:

"Temporary advances in unforeseeable or unavoidable events

69.-(1) Subject to the provisions of sections 34, 35 and 37, the Bank may grant temporary advances to the Government in the event of an unforeseeable or unavoidable event which causes a temporary deficiency of revenue.

(2) The advances granted under subsection (1) shall be consistent with the objectives of the Bank and the established limit on public debt.

(3) For purposes of this section, unforeseeable or unavoidable event shall be limited to-

Cap. 242

(a) a disaster as defined in the Disaster Management Act;

(b) an external economic event, circumstance or cause of exceptional magnitude and impact; and

(c) a state of emergency declared under the Constitution of the United Republic.".

PART III
AMENDMENT OF THE ELECTRONIC TRANSACTIONS ACT, (CAP. 442)

Construction Cap. 442

6. This Part shall be read as one with the Electronic Transactions Act, hereinafter referred to as the "principal Act".

Amendment of section 13

7. The principal Act is amended in section 13 by-

(a) redesignating the contents of that section as subsection (1); and

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

"(2) Notwithstanding subsection (1), the Minister responsible for finance may, by order published in the *Gazette*, prescribe payments which shall be made through electronic means.

(3) The proof of electronic payment made under subsection (2) shall be used by the relevant

authority as mandatory requirement for the approval of applications relating to the transfer of assets, including land, buildings, and motor vehicles.".

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

Construction Cap. 147

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

Amendment of section 126

9. The principal Act is amended in section 126, by-

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

"(3) The specific excise duty rates imposed under subsection (1) shall be adjusted annually in accordance with the projected inflation rate plus 2 percent.";

(b) adding immediately after subsection (3) the following:

"(4) There shall be charged, levied and collected an excise duty on the dutiable value, fees, charges or fees payable in respect of services specified under subsections (6), (7), (8)(d), (12), (13) and (19) at the rate specified in the respective subsections that are provided or delivered by a non-resident through internet to a resident person who has not been registered or required to file returns under this Act for provision of the same service in Tanzania.

(5) A non-resident required to pay excise duty under subsection (4) shall be required to be registered, charged excise duty, file return and pay excise duty in accordance with regulations made under this Act.";

(c) renumbering subsections (4) to (16) as subsections (6) to (18);

(d) in subsection (9) as renumbered by-

(i) deleting paragraphs (a) and (b) and substituting for them the following:

(a) 20% in respect of the imported vehicle

aged eight years but not more than ten years;

(b) 40% in respect of the imported vehicle aged more than ten years but not more than twenty years;

(c) 50% in respect of the imported vehicle aged more than twenty years;";

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

(e) by adding immediately after subsection (18) as renumbered the following:

"(19) There shall be charged, levied and collected an excise duty at the rate of 5% on dutiable value of stake or wager payable by a resident person to a resident or non-resident person in respect of-

(a) land or internet based sports betting;

(b) land or internet based casino;

(c) forty machine; and

(d) virtual games operations.".

Addition of section 146B

10. The principal Act is amended by adding immediately after section 146A the following:

"Remission on framework agreements

146B.-(1) Notwithstanding section 126, the Minister may, upon approval by the Cabinet and by order published in the *Gazette*, remit excise duty payable, by a holder of mining licence or special mining licence who has entered into framework agreement with Government, on goods imported or purchased for implementation of mining activities in which the Government has ownership interest. ".

(2) The Minister shall, in granting remission under subsection (1)-

(a) specify the time limit within which a remission is granted;

(b) specify the goods in respect of which the remission is granted; and

(c) impose such other conditions as may be

required.

(3) The Minister shall make regulations prescribing the procedures for granting remission under this section.".

Amendment of Fourth Schedule

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

(a) deleting the whole of Headings 15.17, 17.04, 18.06, 19.05, 20.05, 20.08, 20.09, 21.03, 21.06, 22.01, 22.02, 22.03, 22.04, 22.05, 22.06, 22.08, 24.02, 24.03, 25.23, 27.10, 32.08, 34.03, 36.05 and 85.23 and substituting for them the following:

"

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.10.00	-Margarine, excluding liquid margarine			
		Imported	kg	Tshs. 500 per kg	Tshs. 540 per kg
	1517.90.00	-Other			
		Imported	kg	Tshs. 500 per kg	Tshs. 540 per kg
17.04		Sugar confectionary (including white chocolate), not containing cocoa.			
	1704.10.00	-chewing gum, whether or not sugar coated			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg

	1704.90.00	- Other			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
18.06		Chocolate and other food preparations containing cocoa			
	1806.31.00	-- filled, Chocolate in divided bars etc filled with cocoa and sugar preparation			
		locally produced	Kg	Nil	Nil
		Imported	kg	Nil	Nil
	1806.32.00	- not filled			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
	1806.90.00	-Other			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
	1905.31.00	--Sweet biscuits			
		Locally produced	kg	Nil	Nil
		Imported	kg	Tshs. 1,000 per kg	Tshs. 1,080 per kg
		- Other:			

	1905.90.90	--- Other			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.20.00	- Potatoes			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		- Other, including mixtures other than those of subheading 2008.19:			
	2008.99.00	-- Other			
		Locally produced	kg	Tshs. 50 per kg	Tshs. 54 per kg
		Imported	kg	Tshs. 100 per kg	Tshs. 108 per kg
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not			

		containing added sugar or other sweetening matter.			
	20.09.11.00 20.09.12.00 20.09.19.00 20.09.21.00 20.09.29.00 20.09.31.00 20.09.39.00 20.09.41.00 20.09.49.00 20.09.50.00 20.09.61.00 20.09.69.00 20.09.71.00 20.09.79.00 20.09.81.00 20.09.89.00 20.09.90.00				
		Locally produced fruit juices manufactured from domestic fruits under heading 20.09	*l*	Tshs. 9.90 per litre	Tshs. 10.69 per litre
		Other fruit juices under the heading 20.09	*l*	Tshs. 255.20 per litre	Tshs. 275.62 per litre
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.20.00	- Tomato ketchup and other tomato sauces			
		Imported	kg	Tshs. 300 per kg	Tshs. 324 per kg
	2103.90.00	-Other			
		Imported	kg	Tshs. 300 per kg	Tshs. 324 per kg
21.06		Food preparations not elsewhere specified or included.			

		-Other			
	2106.90.90	---Imported powdered beer	*kg*	Tshs. 1,012.80 per/kg	Tshs. 1,093.82 per/kg
	2106.90.90	---Imported powdered juice	*kg*	Tshs. 255.20 per/kg	Tshs. 275.62 per/kg
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow.			
	2201.10.00	-Mineral waters and aerated waters			
		Locally produced, bottled	*l*	Tshs. 56.00 per litre	Tshs. 60.48 per litre
		Imported, bottled	*l*	Tshs. 70.46 per litre	Tshs. 76.10 per litre
	2201.90.00	-Other	*l*		
		Locally produced, bottled	*l*	Tshs. 56.00 per litre	Tshs. 60.48 per litre
		Imported, bottled	*l*	Tshs. 70.46 per litre	Tshs. 76.10 per litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit vegetable juice of heading 20.09			
	2202.10.00	- Waters, including mineral waters and aerated waters,			

		containing added sugar or other sweetening matter or flavoured			
		Locally produced	*l*	Tshs. 67.10 per litre	Tshs. 72.47 per litre
		Imported	*l*	Tshs. 67.10 per litre	Tshs. 72.47 per litre
		-Other			
	2202.91.00	-- Non-alcoholic beer	*l*		
		Locally produced	*l*	Tshs. 673.20 per litre	Tshs. 727.06 per litre
		Imported	*l*	Tshs. 706.86 per litre	Tshs. 763.41 per litre
	2202.99.00	-- Other			
		Locally produced			
		Locally produced containing not more than 300 parts per million of Caffeine	*l*	Tshs. 134.2 per litre	Tshs. 144.94 per litre
		Other locally produced products under this Hs Code	*l*	Tshs. 561.00 per litre	Tshs. 605.88 per litre
		Imported	*l*	Tshs. 600.00 per litre	Tshs. 648.00 per litre
22.03		Beer made from malt.			
	2203.00.10	---Stout and porter			
		Made from 100 % Locally Grown Barley	*l*	Tshs. 630.00 per litre	Tshs. 680.40 per litre
		Made from wholly or partially Imported Barley	*l*	Tshs. 928 per	Tshs. 1,002. 24 per

				litre	litre
		Imported	*l*	Tshs. 973.90 per litre	Tshs. 1,051. 81 per litre
	2203.00.90	---Other			
		Made from 100 % Locally Grown Barley	*l*	Tshs. 630.00 per litre	Tshs. 680.40 per litre
		Made from wholly or partially Imported Barley	*l*	Tshs. 928 per litre	Tshs. 1,002. 24 per litre
		Imported	*l*	Tshs. 973.90 per litre	Tshs. 1,051. 81 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	2204.10.00	- Sparkling wine			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
		-Other wine; grapes must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21.00	-- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre

	2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
	2204.29.00	-- Other			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
	2204.30.00	- Other grape must			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 2,481. 00 per litre	Tshs. 2,679. 48 per litre
		other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
	2205.10.00	- In containers holding 2 litres or less			
		With the domestic grapes content exceeding 75%	*l*	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
	2205.90.00	- Other			
		With the domestic grapes content exceeding	*l*	Tshs. 2,481.	Tshs. 2679.9

		75%		45 per litre	7 per litre
		other	*l*	Tshs. 5,615 per litre	Tshs. 6,064. 20 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	--- Cider			
		Locally produced	*l*	Tshs. 2,974. 74 per litre	Tshs. 3212.7 2 per litre
		Imported	*l*	Tshs. 2,974. 74 per litre	Tshs. 3212.7 2 per litre
	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	*l*	Tshs. 555.00 per litre	Tshs. 599.40 per litre
		Imported	*l*	Tshs. 978.90 per litre	Tshs. 1,057. 21 per litre
	2206.00.90	---other			
		Other beverages produced from locally grown fruits such as banana, tomato, rosella, etc other than grapes with domestic content exceeding 75%	*l*	Tshs. 88.20 per litre	Tshs. 95.26 per litre
		Other/Imported	*l*	Tshs. 2974.7 4 per litre	Tshs. 3212.7 2 per litre

22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
		Locally produced	*l*	Tshs. 4,000 per litre	Tshs. 4,320 per litre
		Imported	*l*	Tshs. 5,000 per litre	Tshs. 5,400 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20.00	- Locally produced spirits obtained by distilling grape wine or grape marc from local produced grapes.	*l*	Tshs. 565.00 per litre	Tshs. 610.20 per litre
	2208.60.00	- Vodka			
		Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)	*l*	Tshs. 2,491. 45 Per litre	Tshs. 2,690. 77 Per litre
		Other locally produced products under this heading	*l*	Tshs. 4,003. 00 per litre	Tshs. 4,323. 24 per litre
		Imported products under this heading:			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
	2208.30.00	- Whiskies	*l*	Tshs. 4,411.	Tshs. 4,763.

			06 per litre	94 per litre
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
2208.50.00	- Gin and Geneva	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
2208.60.00	- Vodka	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
2208.70.00	- Liqueurs and cordials	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
	- Other:			
2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	*l*	Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
2208.90.90	---Other:		Tshs. 4,411. 06 per litre	Tshs. 4,763. 94 per litre
	- Cigarettes containing tobacco:			
2402.20.10	--- Of length not exceeding 72mm in length including the filter tip			
	Locally produced without filter tip and containing domestic tobacco exceeding 75%	*mil*	Tshs. 14,936 .40 per mil	Tshs. 16,151 .31 per mil
	Locally produced with filter tip and containing domestic tobacco exceeding 75%	*mil*	Tshs. 35,310 .00 per mil	Tshs. 38,154 .80 per mil
	Other	*mil*	Tshs. 67,076 .10 per mil	Tshs. 72,462 .19 per mil
2402.20.90	--- Other			

		Locally produced without filter tip and containing domestic tobacco exceeding 75%	*mil*	Tshs. 14,936 .40 per mil	Tshs. 16,151 .31 per mil
		Locally produced with filter tip and containing domestic tobacco exceeding 75%	*mil*	Tshs. 35,310 .00 per mil	Tshs. 38,154 .80 per mil
		Other	*mil*	Tshs. 67,076 .10 per mil	Tshs. 72,462 .19 per mil
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
		-Smoking tobacco, whether or not containing tobacco substitute in any propotion:			
	2403.19.00	-- Other (for example cut rag/filler)			
		Locally produced containing domestic tobacco exceeding 75%	*kg*	Tshs. 9,600. 00 per kg	Tshs. 10,388 .00 per kg
		Other/Imported	*kg*	Tshs. 33,878 .88 per kg	Tshs. 36,609 .19 per kg
	2403.91.00	-- "Homogenized" or "reconstituted" tobacco	*kg*	Tshs. 33,878 .88 per kg	Tshs. 36,609 .19 per kg
	2403.99.00	-- Other	*kg*	Tshs. 33,878 .88 per kg	Tshs. 36,609 .19 per kg
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured			

		or in the form of clinkers.			
		- Portland cement:			
	2523.21.00	-- White cement, whether or not artificially coloured			
		Locally manufactured	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.29.00	-- Other			
		Locally manufactured	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.30.00	- Aluminous cement			
		Locally manufactured	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
	2523.90.00	- Other hydraulic cements			
		Locally manufactured	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
		Imported	*kg*	Tshs. 20 per kg	Tshs. 21.60 per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic			

		constituents of the preparations; waste oils.			
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
		-- Light oils and preparations:			
	2710.12.10	--- Motor Spirit (gasoline) regular	*l*	TZS. 379.00 per litre	TZS. 379.00 per litre
	2710.12.20	--- Motor Spirit (gasoline) premium	*l*	TZS. 379.00 per litre	TZS. 379.00 per litre
	2710.19.22	---- Illuminating Kerosene (IK)	*l*	TZS. 465.00 per litre	TZS. 465.00 per litre
	2710.19.31	---- Gas oil (automotive, light, amber for high speed engines)	*l*	TZS. 255.00 per litre	TZS. 255.00 per litre
		--- Residual oils:			
	2710.19.41	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 125 centistrokes	*l*	TZS. 80 per litre	TZS. 86.40 per litre
	2710.19.42	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 180 centistrokes	*l*	TZS. 80 per litre	TZS. 86.40 per litre

	2710.19.43	----Residual fuel oils (marine furnace and similar fuel oils) of kinematic viscosity of 280 centistrokes	*l*	TZS. 80 per litre	TZS. 86.40 per litre
	2710.19.51	Lubricants in liquid form	*l*	TZS. 669.00 per cubic metre	TZS. 722.52 per cubic metre
	2710.19.52	Lubricating greases	*kg*	TZS. 0.79 per kg	TZS. 0.85 per kg
	2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils.	*kg*	TZS. 80 per litre	TZS. 86.40 per litre
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
		- Based on polyesters:			
	3208.10.10	--- Lacquers	kg		
	3208.10.20	--- Enamels	kg		
	3208.10.90	--- Other	kg		
		- Based on acrylic or vinyl polymers:			

	3208.20.10	--- Lacquers	kg		
	3208.20.20	--- Enamels	kg		
	3208.20.90	--- Other	kg		
		- Other:			
	3208.90.10	--- Lacquers	kg		
	3208.90.20	--- Enamels	kg		
	3208.90.90	--- Other	kg		
		Imported		Tshs. 500 per kg	Tshs. 540 per kg
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur-skin or other materials, but excluding preparation containing, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous minerals.			
		-Containing petroleum oils or oils obtained from bituminous minerals			
	3403.19.00	--Other			
		Lubricating oils preparation	*l*	Tshs. 735.90 per cubic meter	Tshs. 794.77 per cubic meter
		Greases preparation	*kg*	Tshs. 0.87 per kg	Tshs. 0.94 per kg
	3403.99.00	--Other			

		Lubricating oils preparations	*l*	Tshs. 735.90 per cubic meter	Tshs. 794.77 per cubic meter
		Grease preparations	*kg*	Tshs. 0.87 per kg	Tshs. 0.94 per kg
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
		Imported	kg	Tshs. 400 per kg	Tshs. 432 per kg
85.23		Discs, tapes, solid state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 of East African Community Common External Tariff, 2022.			
		-Magnetic media			
		--Other (excluding Cards incorporating magnetic stripe)			
	8523.29.90	--- recorded video and audio tape	*u*	Tshs. 55.00 per unit	Tshs. 59.40 per unit
		-Optical media			
	8523.49.00	-- Recorded DVD, VCD, CD	*u*	Tshs. 55.00 per unit	Tshs. 59.40 per unit

"

(b) deleting the whole of Headings 33.03, 33.04, 33.05, 33.07 and substituting for it the following:

"

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
33.03		Perfumes and toilet waters.	*kg*	10%	15%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations			
	3304.10.00	-Lip make-up preparation	*kg*	10%	15%
	3304.20.00	- Eye make-up preparations	*kg*	10%	15%
	3304.30.00	- Manicure or pedicure preparations	*kg*	10%	15%
		- Other:			
	3304.91.00	-- powders, whether or not compressed	*kg*	10%	15%
	3304.99.00	-- Others			
		Sunscreen or suntan	*kg*	0%	0%
		Other preparations	*kg*	10%	15%
33.05		Preparations for use on the hair.			
	3305.10.00	- Shampoo	*kg*	10%	15%
	3305.20.00	- Preparations for permanent waving or straightening	*kg*	10%	15%
	3305.30.00	- Hair lacquers	*kg*	10%	15%
	3305.90.00	- Other	*kg*	10%	15%

33.07		Pre-shave, shaving or after shaving preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
	3307.10.00	- Pre-shave, shaving or after shave preparations	*kg*	10%	15%
	3307.20.00	- Personal deodorants and antiperspirants	*kg*	10%	15%
	3307.30.00	- Perfumed bath salts and other bath preparations	*kg*	10%	15%
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
	3307.41.00	-- Agarbatti and other odoriferous preparations which operate by burning	*kg*	10%	15%
	3307.49.00	-- Other	*kg*	10%	15%
	3307.90.00	- Other	*kg*	10%	15%

”

(c) adding immediately after Heading 62.02 the following:

“

Heading	HS Code No.	Description	Unit	Old Excise rate	New Excise rate
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		-Other footwear:			
	6402.99.00	-- Other			
		Imported	*2u*	N/A	10%

(d) adding immediately before Heading 67.03 the following:

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10.00	- Of plastics			
		Imported	*kg*	N/A	20%
	6702.90.00	- Of other materials			
		Imported	*kg*	N/A	20%

”

(e) adding immediately after Heading 85.07 the following:

“

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
		- Other electro-thermic appliances:			
	8516.79.00	-- Other			
		Locally manufactured	*u*	N/A	10%
		Imported	*u*	N/A	10%

”

(f) adding immediately before Heading HS Code 8703.22.10 the following:

“

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
		-- Of a cylinder capacity not exceeding 1,000 cc			
	8703.21.10	--- Unassembled			
	8703.21.90	--- Other (Assembled)	*u*	N/A	5%

”

(g) adding immediately after Heading 87.03 the following:

“

Heading	H.S Code No.	Description	Unit	Old Excise rate	New Excise rate
8 7.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. (except HS Code 8711.10.10, 8711.20.10, 8711.30.10, 8711.40.10, 8711.50.10, 8711.60.00 and motorcycles that use Compressed Natural Gas (CNG) only)			
		- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
	8711.10.90	--- Other	*u*	N/A	5%
		- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	8711.20.90	--- Other	*u*	N/A	5%

		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
	8711.30.90	--- Other	*u*	N/A	5%
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
	8711.40.90	--- Other	*u*	N/A	5%
		- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
	8711.50.90	--- Other	*u*	N/A	5%
	8711.90.00	- Other	*u*	N/A	5%

”

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

Construction Cap. 196

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

Amendment of Schedule

13. The principal Act is amended in the Schedule by adding immediately after item 6 the following:

“

No.	Item	Rate
7.	Waste and scrap of paper or paperboard of Heading 47.07	Thirty *percentum* of FOB or TZS 200 per kilogram whichever is higher
8.	Cotton cake of HS Code 2306.10.00 Sunflower cake of HS Code 2306.30.00 Wheat bran of HS Code 2302.30.00 Rice bran of HS Code 2302.40.00 Maize bran of HS Code 2302.10.00	TZS 50 per kilogram
9.	Quartz sands of Heading 25.06 Feldspar of HS Code	Ten *percentum* of FOB or TZS 200 per kilogram,

	2529.10.00	whichever is higher

”

PART VI
AMENDMENT OF THE FAIR COMPETITION ACT, (CAP. 285)

Construction Cap. 285

14. This Part shall be read as one with the Fair Competition Act, hereinafter referred to as the “principal Act”.

Amendment of section 88

15. The principal Act is amended in section 88 by-

(a) adding immediately after subsection (2) the following:

“(3) For the purpose of subsection (1)(d), the funds allocated to the Tribunal shall be 0.5% of gross revenue collected from each regulatory authority and shall be remitted monthly to the account of the Tribunal maintained at the Bank of Tanzania.”; and

(b) renumbering subsection (3) as subsection (4).

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

Construction Cap. 41

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

Amendment of section 66

17. The principal Act is amended in section 66 by-

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

“(c) 10 percent of moneys collected as excise duty on stake or wager on land or internet based sports betting, land or internet based casino, forty machine and virtual games operations;”; and

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

PART VIII
AMENDMENT OF THE IMPORTS CONTROL ACT, (CAP. 276)

Construction Cap. 276

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

Amendment of section 18A

19. The principal Act is amended in section 18A by adding immediately after subsection (2) the following:

"(3) The levy shall not apply to goods originating from East African Community Partner States that meet the East African Community Rules of Origin:

Provided that, the imposition shall apply where a Partner State imposes trade barriers including discriminatory duties, levies, charges, fees and taxes on goods or products from United Republic.".

Amendment of Schedule

20. The principal Act is amended in Schedule-

(a) in item 4, by deleting HS Code "3401.11.99" appearing in the second column and substituting for it with HS Code "3401.11.00";

(b) in item 14, by adding the words "(excluding locally assembled or manufactured under bond)" immediately after the word "semi-trailers"; and

(c) adding immediately after item 28 the following:

"

	HS Code	Description	Industrial Development Levy Rate
29.	4820.10.00 4820.20.00	exercise books and notebooks	5%
30.	5608.11.00	fishing net	10%
31.	7308.90.99	steel structure	10%
32.	7610.10.00	aluminum doors, windows and their frames and thresholds for doors	5%
33.	8716.31.90 8716.39.90 8716.40.90	trailers	5%

"

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

Construction Cap. 332

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

Amendment of section 10

22. The principal Act is amended in section 10(3) by deleting paragraph (b) and substituting for it the following;

"(b) by an agreement:

(i) on a strategic project;

(ii) on public interest;

(iii) that is a Framework Agreement entered into between the holder of a mining licence or special mining licence and the Government for undertaking mining operations in which the Government has an ownership interest; or

(iv) for a strategic investment or special strategic investment approved by the National Investment Development Committee under the Tanzania Investment and Special Economic Zones Act,

Cap. 38

as may be approved by the Cabinet:

Provided that, the exemptions granted under paragraph (b)(iii) shall not apply to any provision other than paragraph 3 to the First Schedule.".

Amendment of section 33A

23. The principal Act is amended in section 33A-

(a) in subsection (1), by deleting the word "thirty" and substituting for it the word "fifteen"; and

(b) in proviso, by adding the words "companies listed in Dar es Salaam Stock Exchange, financial institutions as defined under the Banking and Financial Institutions Act, insurance companies, and mining companies which have entered into Framework Agreement with the Government" immediately after the figure "96(6)".

Cap. 342

Amendment of section 44

24. The principal Act is amended in section 44(1) by deleting the proviso and substituting for it the following:

"Provided that-

(a) where an amount of gain derived from realisation or transfer of ownership of the asset which is exempted in accordance with provisions of this Act; and

(b) such person subsequently realises or transfers ownership of the asset,

the cost of the asset for purposes of computing gains or losses under section 36 shall be the net cost of the asset at the time of acquisition of the asset by that other person and subsequent cost after acquisition as if the person and the other person were the same persons."

Addition of section 109A

25. The principal Act is amended by adding immediately after section 109 the following:

"Withholding tax on crops, livestock and fisheries product

109A.-(1) A resident corporation which makes payment in respect of crops, livestock product or fishery product supplied by a resident person shall withhold income tax at the rate provided for under paragraph 4(d) of the First Schedule.

(2) For the purposes of this section-

(a) "livestock product" includes live animals and unprocessed milk;

(b) "fishery product" means unprocessed fish and fish maws.".

Amendment of section 116

26. The principal Act is amended in section 116(1) by deleting the word "two" and substituting for it the word "three".

Repeal and replacement section 116A

27. The principal Act is amended by repealing section 116A and replacing for it with following:

"Single instalment tax on sale of forest produce

116A.-(1) A resident person, "an instalment payer", who receives payment in respect of sale of forest produce shall pay income tax by way of single instalment equal to 2 percent of gross payment.

(2) The instalment tax referred to in subsection (1) shall be paid at the time when either of the following events occurs:

(a) the date when the payment in respect of the forest produce is received, in whole or in part;

(b) the date when the forest produce is about to be transported;

(c) the date of parting with possession, use or control of the forest resources or

produce; or

(d) the date of payment of the forest cess under the Local Government Finance Act. Cap. 290

(3) Upon payment of the instalment tax referred in subsection (1) the Commissioner shall issue an instalment payer with a single instalment certificate certifying that the tax has been paid or that no tax is payable.

(4) Instalment tax paid under this section shall satisfy the instalment payer's income tax liability with respect to the payment.

(5) For the purposes of this section-

(a) "forest produce" includes timber, logs, *mirunda*, poles and natural varnish including latex, resin, sap or gums;

(b) "an instalment payer" means a person other than a corporation who has sold to the other person forest resources before being harvested or after the resources have been harvested and sold to the other person as forest produce;

(c) "gross payment" means the farm gate price, purchasing price or value of the forest produce as determined by Tanzania Forest Service Agency, whichever is greater;

(d) "farm gate price" means the fair market value of forest produce that would fetch on such sale in the open market in the

respective local government authority in the ordinary course of business between an instalment payer and a buyer independent of each other. ".

Addition of section 116B

28. The principal Act is amended by adding immediately after section 116A the following:

"Single instalment on crops

116B.-(1) A resident person, "an instalment payer" shall pay income tax by way of single instalment equal to 1 percent of the value of the food crop.

(2) Instalment shall be paid-

(a) on the date when the payment in respect of the crop is received in whole or in part;

(b) before the crop is transported; or

(c) on the date when the instalment payer assumes possession or control of the crop.

(3) The Commissioner shall, on receipt of instalment, issue an instalment payer with a single instalment certificate certifying that tax has been paid or that no tax is payable.

(4) Instalment paid under this section shall not satisfy the instalment payer's total income tax liability.

(5) This section shall not apply where the quantity of crop involved is less than one tonne.

(6) For the purpose of this section-

"instalment payer" means a person who purchases crops;

"gross payment" means the farm gate price or purchasing price, whichever is greater; and

"farm gate price" means the fair market

value that crops would fetch on sale in the open market in the respective local government authority in the ordinary course of business between an instalment payer and a seller independent of each other.".

Amendment of section 118

29. The principal Act is amended in section 118(a), by adding immediately after subparagraph (ii) the following:

"(iii) who have paid single installment tax under section 116A; or".

Addition of section 169A

30. The principal Act is amended by adding immediately after section 169 the following:

"Tax benefits under Framework Agreement

169A.-(1) Without prejudice to the provisions of this Act, where the Government has concluded a Framework Agreement with a holder of a mining licence or special mining licence -

(a) containing tax benefits; and

(b) concerning an agreement which is approved by the Cabinet,

the tax benefits shall, to the extent that the provisions of the Framework Agreement are inconsistent with the provisions of this Act, prevail over the provisions of this Act.

(2) Section 169(2) and (3) shall apply to a person who seeks benefit arising from an agreement referred to in subsection (1).

(3) This section shall apply to Framework Agreements executed before 1st July 2026.".

Amendment of First Schedule

31. The principal Act is amended in First Schedule-

(a) in item 2 -

(i) in subparagraph (2), by deleting the figure

"100,000,000" and substituting for it the figure "200,000,000";

(ii) by deleting the Table appearing in subparagraph (3) and substituting for it the following:

"

NO.	TURNOVER/NEW BUSINESS	TAX PAYABLE WHERE SECTION 43 OF TAX ADMINISTRATION ACT IS NOT COMPLIED WITH	TAX PAYABLE WHERE SECTION 43 OF TAX ADMINISTRATION ACT IS COMPLIED WITH
1.	Where turnover does not exceed Tshs. 4,000,000/=	NIL	NIL
2.	Where turnover of an individual who obtains a Taxpayer Identification Number for purposes of commencing a business exceeds 4,000,000/= but does not exceed 200,000,000/=	NIL for the first year from the date of obtaining the Taxpayer Identification Number for purposes of commencing a business	NIL for the first year from the date of obtaining the Taxpayer Identification Number for purposes of commencing a business
3.	Where turnover exceeds Tshs. 4,000,000/= but does not exceed Tshs. 7,000,000/=	Tshs. 100,000/=	3% of turnover in excess of Tshs. 4,000,000/=
4.	Where turnover exceeds Tshs. 7,000,000/= but does not exceed Tshs. 11,000,000/=	Tshs. 250,000/=	Tshs. 90,000/= plus 3% of turnover in excess of Tshs. 7,000,000/=
5.	Turnover of Tshs. 11,000,001/= but does not exceed Tshs. 200,000,000/=	4.5% of turnover	

"

(iii) in subparagraph (5) class A by adding the words "including three wheelers" immediately after the word "than 5," appearing in item 1;

(b) in paragraph 4:

(i) in subparagraph (b), by-

(aa) deleting subsubparagraph (iii); and

(bb) renaming subsubparagraph (iv) and (v) as subsubparagraph (iii) and (iv) respectively; and

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

"(d) payments to which section 109A applies, 1 percent.".

PART X
AMENDMENT OF THE INVESTMENT AND SPECIAL ECONOMIC ZONES ACT, (CAP. 38)

Construction Cap. 38

32. This Part shall be read as one with the Investment and Special Economic Zones Act, hereinafter referred to as the "principal Act".

Amendment of section 19

33. The principal Act is amended in section 19(3) by-

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

"(c) vichwa vya kuvuta trela vilivyoagizwa kutoka nje ya nchi vilivyoainishwa kwa Namba ya Utambuzi 8701.21.90, 8701.22.90, 8701.23.90, 8701.24.90 na 8701.29.90;" and

(b) renaming paragraphs (c) to (e) as paragraphs (d) to (f) respectively.

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

Construction Cap. 113

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

Repeal and replacement of section 36

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

"Collection and distribution of land rent

36. All moneys collected as land rent under this Act shall be deposited in the Consolidated Fund out of which-

(a) ten percent shall be disbursed to the Ministry

to facilitate survey of land; and

(b) ten percent shall be deposited at a local government authority's own source account maintained at the Bank of Tanzania to facilitate rent collection and recovery.".

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

Construction Cap. 289

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

General amendment

37. The principal Act is amended generally by-

(a) deleting the words "Commissioner General" wherever they appear in the Act and substituting for them the word "Director";

(b) deleting the words "or the Commissioner General" appearing in sections 8, 9, 10, 11, 13, 14 and 30.

Amendment of section 3

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

(a) deleting the definition of the term "authority" and substituting for it the following:

""authority" means-

(a) an urban authority established under the Cap. 288 Local Government (Urban Authorities) Act;

(b) a township authority established under the Cap. 287 Local Government (District Authorities) Act;";

(b) deleting the definition of the terms "Commissioner General" and "Tanzania Revenue Authority".

Amendment of section 4

39. The principal Act is amended in section 4, by-

(a) deleting subsections (2) and (4); and

(b) renumbering subsection (3) as subsection (2).

Amendment of section 14

40. The principal Act is amended in section 14(d) by deleting the words "or decree issued under the Tax Revenue Appeals Act".

Amendment of section 16

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

(a) deleting subsection (4); and

(b) renumbering subsection (5) as subsection (4).

Addition of section 16A

42. The principal Act is amended by adding immediately after section 16 the following:

"Rating authority

16A. Every Council shall be the rating authority for the area of its jurisdiction and, subject to any special provisions in this Act or in any other enactment, no authority other than the Council shall have power to make or levy any rate in the area.".

Amendment of section 19

43. The principal Act is amended in section 19 by deleting the words "by Tanzania Revenue Authority".

Amendment of section 26

44. The principal Act is amended in section 26, by-

(a) designating the contents of that section as subsection (1); and

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

"(2) A person shall pay property rate at the time of payment for electricity.".

Amendment of section 33

45. The principal Act is amended in section 33 by deleting the words "relevant penalty provided for under the Tax Administration Act" and substituting for them the phrase "a fine of not less than five hundred thousand shillings but not exceeding two million shillings or imprisonment for a term of not less than three months and not more than one year, or to both.

Repeal of section 44

46. The principal Act is amended by repealing section 44.

Amendment of section 45

47. The principal Act is amended in section 45 by deleting subsections (6) and (7).

Addition of

48. The principal Act is amended by adding immediately

section 47

after section 46 the following:

"Proceedings against persons entitled to rents of rateable property

47. Where a person, who is liable for any rate and is in default, is not resident within the jurisdiction of a magistrate having jurisdiction within the area of the local government authority, it shall be lawful for the local government authority at its option to make the demand referred to in section 45, or take proceedings under section 46 against any person receiving any rents or profits of the rateable property in respect of which such rate is unpaid, or who would be entitled to receive the same if such property were let or occupied; and thereupon the amount in default shall, for the purposes of the said sections, be deemed to be due by such persons.".

Repeal and replacement of section 49

49. The principal Act is amended by repealing section 49 and replacing for it the following:

"Interest on unpaid rates

49.-(1) Where any rate remains unpaid after the date on which the same becomes due and payable, interest may be charged and recovered thereon with effect from such date, not being less than fourteen days after the same becomes due and payable, as the local government authority may specify.

(2) The rate of interest under this section shall be such rate, not exceeding one per centum per month or part of the month, as the local government authority may determine.".

Repeal and replacement of section 51

50. The principal Act is amended by repealing section 51 and replacing for it the following:

"Refusal by occupier to disclose name of owner

51. Where, on the request of the local government authority or any collector of rates, the occupier of any rateable property refuses or wilfully omits to disclose, or wilfully mis-states to the local government authority or

collector making such request, the name of the owner of such property, or of the person receiving or authorised to receive the rents, such occupier commits an offence and on conviction is liable to a fine not exceeding two hundred thousand shillings but not exceeding one million shillings, and, in the case of a continuing offence, a further fine of ten thousand shillings for every day during which the default continues.".

Repeal of section 53

51. The principal Act is amended by repealing section 53.

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

Construction Cap. 290

52. This Part shall be read as one with the Local Government Finance Act, hereinafter referred to as the "principal Act".

Amendment of section 4

53. The principal Act is amended in section 4 by deleting the definition of the term "Tanzania Revenue Authority".

Amendment of section 6

54. The principal Act is amended in section 6(1) by deleting the words "twenty percent" appearing in paragraph (s) and substituting for them the words "ten percent".

Amendment of section 7

55. The principal Act is amended in section 7(1) by deleting the words "twenty percent" appearing in paragraph (x) and substituting for them the words "ten percent".

Repeal and replacement of section 34

56. The principal Act is amended by repealing section 34 and replacing for it the following:

"Collection of property rate and advertisement fees

34.-(1) Notwithstanding the provisions of this Act, local government authorities shall have the obligation to collect and account for property rate and advertisement fees for billboards, posters and hoarding.

(2) The Minister responsible

for finance may, by order published in the Gazette-

(a) prescribe fees for advertisement through billboards, posters and hoarding for local government authorities;

(b) provide for the management and disbursement of fees and property rates under this section.".

Amendment of section 41

57. The principal Act is amended section 41, by-

(a) deleting subsection (1) and substituting for it the following:

"(1) Local government authorities shall set aside fifteen percent from collection of their own sources of revenue for the following purposes:

(a) ten percent for funding registered groups of women, youth and persons with disability; and

(b) five percent for funding construction and renovation of markets, business or entrepreneurship centres, and their associated infrastructure."; and

(b) deleting the words "subsection (1)" appearing in subsection (2) and substituting for them the words "subsection (1)(a).".

PART XIV
AMENDMENT OF THE MINING ACT, (CAP. 123

Construction Cap. 123

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

Addition of section 149A

59. The principal Act is amended by adding immediately after section 149 the following:

"Mineral Survey Fund

149A.-(1) There is established the Mineral Survey Fund for the purpose of financing mineral high resolution survey.

(2) Sources of revenue for the

Fund shall be ten percent of the revenues collected from royalties, fees and other charges prescribed under this Act.

(3) The revenue collected shall be deposited in a special account maintained by the Bank of Tanzania.

(4) The Commissioner shall administer the Fund.

(5) Expenditures of the revenue of the Fund shall be disbursed upon approval of the Paymaster General.".

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

Construction Cap. 124

60. 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

61. The principal Act is amended in First Schedule by deleting the words "ninety-five thousand shillings (95,000/=)" appearing in paragraph 4 and substituting for them the words "one hundred and fifty thousand shillings (150,000/=)".

PART XVI
AMENDMENT OF THE NATIONAL PLANNING COMMISSION ACT, (CAP. 127)

Construction Cap. 127

62. This Part shall be read as one with the National Planning Commission Act, hereinafter referred to as the "principal Act".

Amendment of section 6

63. The principal Act is amended in section 6-

(a) in subsection (2), by-

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

"(s) kutathmini miradi ya maendeleo ya kitaifa;";

(ii) renaming paragraphs (s) and (t) as paragraphs

(t) and (u), respectively;

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

"(4) Bila kujali masharti ya sheria nyingine yoyote, mradi wa maendeleo wa kitaifa hautajumuishwa katika bajeti ya Serikali isipokuwa kama umefanyiwa tathmini za kitaalamu, kifedha, kimazingira na kiuchumi.

(5) Kwa madhumuni ya kifungu kidogo cha (4), tathmini ya kimazingira itajumuisha tathmini ya athari za mabadiliko ya tabianchi."; and

(c) by renumbering subsection (4) as subsection (6).

PART XVII
AMENDMENT OF THE RAILWAYS ACT, (CAP. 170)

Construction Cap. 170

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

Amendment of section 72

65. The principal Act is amended in section 72-

(a) in subsection (6), by adding the words "sheath contraceptives of HS Code 4014.10.00," immediately after the word "goods";

(b) by adding immediately after subsection (9) the following:

"(10) The revenue collected as railway development levy under this section shall be remitted in the following manner:

(a) 70 percent to the Fund;

(b) 25 percent to the Consolidated Fund; and

(c) 5 percent to a special account at the Bank of Tanzania for the development of supportive infrastructure for special economic zones or export processing zones under the Investment and Special Economic Zones Act."; and

Cap. 38

(c) by renumbering subsection (10) as subsection (11).

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

Construction Cap. 220

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

Repeal and replacement of section 5

67. The principal Act is amended by repealing section 5 and replacing for it the following:

"Division of road and fuel tolls

5. Notwithstanding section 4(3), the moneys collected as road and fuel tolls on petrol and diesel shall be distributed as follows:

(a) Tanzania shillings 363 per litre to be remitted as follows:

(i) Tanzania shillings 100 to Tanzania Rural and Urban Roads Agency;

(ii) the remaining Tanzania shillings 263 to be remitted as follows:

(aa) 70 percent to the Fund and Tanzania Rural and Urban Roads Agency to be distributed amongst themselves in the manner prescribed in the regulations made by the Minister in consultation with the Minister responsible for local government;

(bb) 25 percent to

the Consolidated Fund; and

(cc) 5 percent to a special account at the Bank of Tanzania for the development of supportive infrastructure for special economic zones or export processing zones under the Investment and Special Economic Zones Act;

Cap. 38

(b) Tanzania shillings 50 per litre of petrol or diesel shall be remitted as follows:

(aa) 70 percent to the National Water Fund established under the Water Supply and Sanitation Act;

Cap. 272

(bb) 25 percent to the Consolidated Fund; and

(cc) 5 percent to a special account at the Bank of Tanzania for the development of supportive infrastructure for special

economic zones or export processing zones under the Investment and Special Economic Zones Act;

Cap. 38

(c) Tanzania shillings 7 per litre shall be deposited into the AIDS Trust Fund established under the Tanzania Commission for AIDS Act;

Cap. 379

(d) Tanzania shillings 3 per litre shall be deposited into the Universal Health Insurance Fund established under the Universal Health Insurance Act; and

Cap. 161

(e) Tanzania shillings 100 per litre shall be deposited in the Consolidated Fund for implementation of strategic projects.".

Amendment of section 9

68. The principal Act is amended in section 9, by-

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

"(3) Notwithstanding the provisions of section 126, the Minister may, upon approval by the Cabinet and by order published in the *Gazette*, remit excise duty payable by a holder of a mining licence or special mining licence who has entered into a Framework Agreement with the Government, on goods imported or purchased for implementation of mining activities in which the Government has ownership interest."; and

(b) renumbering subsections (3) and (4) as subsections (4) and (5) respectively.

PART XIX
THE ROAD TRAFFIC ACT,
(CAP. 168)

Construction Cap. 168

69. This Part shall be read as one with the Road Traffic Act, hereinafter referred to as the "principal Act".

Amendment of section 13

70. The principal Act is amended in section 13 by deleting subsection (1) and substituting for it the following:

"(1) A person shall not use on any road a motor vehicle or trailer, other than a motor vehicle or trailer-

(a) registered under the provisions of this Act;

(b) exempted from the provisions of this Act; or

(c) registered by a relevant law in Zanzibar and in respect of which the differential duties, taxes and fees applicable in mainland Tanzania have been fully paid on such motor vehicle or trailer.".

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

Construction Cap. 189

71. This Part shall be read as one with the Stamp Duty Act, hereinafter referred to as the "principal Act".

Amendment of section 2

72. The principal Act is amended in section 2 by adding the words "movable property" immediately after the word "property," appearing in the definition of term "lease".

Amendment of section 65

73. The principal Act is amended in section 65 by deleting the words "cents for each shilling or portion of a shilling" appearing in the opening phrase and substituting for them the words "percent of the value of the stamps".

Amendment of Schedule

74. The principal Act is amended in Schedule-

(a) in item 11, by deleting the word "Nil" appearing in third column and substituting for it the figure "Tshs. 5,000";

(b) in item 13 by-

(i) deleting the figure "10,000" appearing in third column of subitem (3) and substituting for it the figure "Tshs. 100,000";

(ii) deleting the figure "1,000" appearing in third column of subitem (3) and substituting for it the figure "Tshs. 10,000";

(c) in item 20, by deleting the figure "100" appearing in third column and substituting for it the figure "Tshs. 500";

(d) in item 22(c), by deleting the figure "500" appearing in third column and substituting for it the words "0.5% of the value";

(e) in item 44, by deleting subitem "A" and substituting for it the following:

"

44.	PARTNERSHIP	
	A. Instrument of:	
	(i) where the capital does not exceed TShs. 1,000,000/=.	TShs.5,000/ =
	(ii) where the capital exceeds TShs. 1,000,000/=.	TShs.10,000 /=

"

(f) in item 59(1), by-

(i) deleting the figure "1,000" appearing in third column of paragraph (a) and substituting for it the figure "Tshs. 2,000"; and

(ii) deleting the figure "1,000" appearing in third column of paragraph (b) and substituting for it the figure "Tshs. 2,000.".

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

Construction Cap. 438

75. This Part shall be read as one with the Tax Administration Act, hereinafter referred to as the "principal Act".

Addition of section 8A

76. The principal Act is amended by adding immediately after section 8 the following:

"Framework agreement

8A. The Minister shall, by notice published in the G*azette*, specify a framework agreement for the purpose of a tax law.".

Amendment of section 22

77. 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 pay tax by reason of employment or carrying on a business or investment shall apply for Tax Identification Number within fifteen days from the date of commencing such activity.".

Amendment of section 54

78. The principal Act is amended in section 54 by deleting subsections (1) and (2) and substituting for them the following:

"(1) An entity engaged in the construction and extractive industry shall within thirty days from the date of executing a contract for contracted or sub-contracted services disclose electronically in the prescribed form to the Commissioner General the names of all persons contracted and sub-contracted in the course of performance of their duties or business or carrying out of any project.

(2) The disclosure under this section shall include, in respect of each contractor or subcontractor-

(a) legal name, address, and Taxpayer Identification Number (if any);
(b) nature of the contract, contract value, contract period and scope of works;
(c) withholding tax obligations expected to arise; and
(d) such other particulars as may be prescribed.".

Amendment of section 62

79. The principal Act is amended in section 62(11) by deleting the words "section 17(2)(a)" and substituting for them the words "section 16(1)".

Amendment of section 67

80. The principal Act is amended in section 67-

(a) in subsection (1) by-
  (i) deleting paragraph (d);
  (ii) renaming paragraph (e) as paragraph (d); and
(b) by deleting proviso appearing after subsection (2).

Amendment of section 73

81. The principal Act is amended in section 73(4) by adding immediately after the word "auction" the words "save that, where the charged assets are perishable goods, the Commissioner General may sell the assets by way of auction or private treaty".

Amendment of section 90

82. The principal Act is amended in section 90(2)(c) by deleting the words "one hundred percent of tax shortfall" and substituting for them the words "thirty percent of the amount of the adjustment resulting from a transaction conducted in a manner inconsistent with the arms' length principle".

Amendment of section 95

83. The principal Act is amended in section 95(1) by deleting the words "of any building, room, place, or item of a plant," appearing in paragraph (a) and substituting for them the words "in a book, record, register or electronic system".

Amendment of First Schedule

84. The principal Act is amended in First Schedule-

(a) in paragraph 1(b) by inserting the words "withholding value added tax statement filed under section 71(6) and" between the words "Tax" and word "a return";

(b) in paragraph 2(1), by-

(i) deleting subparagraph (e); and

(ii) renaming subparagraph (f) as paragraph (e).

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

Construction Cap 408

85. This Part shall be read as one with the Tax Revenue Appeals Act, hereinafter referred to as the "principal Act".

Amendment of section 8

86. The principal Act is amended in section 8 by deleting the reference to "Part VII" and substituting for it the reference to Part "Part VIII".

Amendment of section 23

87. The principal Act is amended in section 23:

(a) in subsection (8), by-

(i) deleting the word "sixty" appearing immediately after the word "within" and substituting for it the word "ninety";

(ii) adding a proviso immediately after subsection (8) as follows:

"Provided that, the Board or the Tribunal shall issue such order after the parties to an appeal have confirmed their acceptance for the appeal to be subject to amicable settlement process."; and

(b) by deleting subsection (9) and substituting for it the following:

"(9) Where, upon expiry of ninety days, the parties have not finalised their settlement, the Board or Tribunal may, upon application by a party and on good reasons, grant extension of time not exceeding thirty days.".

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

Construction Cap. 399

88. This Part shall be read as one with the Tanzania Revenue Authority Act, hereinafter referred to as the "principal Act".

Amendment of First Schedule

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

(a) in Part A, by-

(i) adding immediately after item 16 the following:

"17. Export Tax Act, Cap. 196.

18. Import Control Act, Cap. 276.";

(ii) renumbering item "17" as item "19"; and

(b) in Part B, by-

(i) deleting item 5;

(ii) renumbering items 6 to 52 as items 5 to 51, respectively.

PART XXIV
AMENDMENT OF THE UNIVERSAL HEALTH INSURANCE ACT, (CAP. 161)

Construction Cap. 161

90. This Part shall be read as one with the Universal Health Insurance Act hereinafter referred as the "principal Act".

Amendment of section 25

91. The principal Act is amended in section 25(3):

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

"(vi) shilingi ishirini kwa kila sigara elfu moja zinazotambulika kwa HS Heading 24.02 na 24.03";

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

"(m) shilingi kumi kwa kila kilogramu moja ya sukari inayozalishwa nchini au kuagizwa

Sura ya 251

kutoka nje, zitakazolipwa kutokana na tozo iliyowekwa na kukusanywa kwa mujibu wa Sheria ya Tasnia ya Sukari;"; and

(c) renaming paragraphs (m) and (n) as paragraphs (n) and (o) respectively.

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

Construction Cap. 148

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

Amendment of section 5

93. The principal Act is amended in section 5:

(a) in subsection (5) by deleting the words "service shall be twelve percent" and substituting for them the words "goods shall be fifteen percent and to taxable person supplying service shall be twelve percent respectively"; and

(b) by adding immediately after subsection (6) the following:

"(7) For the purpose of subsection (5), where a supply has both elements of goods and services, the taxable value which is subject to withholding shall be apportioned in the ratio of 3:2 for goods and services respectively.".

Amendment of section 6

94. The principal Act is amended in section 6:

(a) in subsection (3) by adding immediately after paragraph (i) the following;

"(j) importation by or supply to a holder of mining licence or special mining licence having a framework agreement with the Government of goods or services to be used solely for implementation of mining activities in which the Government has ownership interest:

Provided that, such agreement provides for value added tax exemption on goods or services specified therein."; and

(b) in subsection (8) by adding immediately after paragraph (g) the following:

"(h) a holder of a mining or special mining licence having a framework agreement with the

Government that has been approved by the Cabinet.".

Amendment of section 11

95. The principal Act is amended in section 11(2) by adding immediately after paragraph (d) the following-

"(e) where applicable, the person has fulfilled the requirements as the Minister may, by order published in the *Gazette*, prescribe.".

Amendment of section 51

96. The principal Act is amended in section 51-

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

"(2) Notwithstanding subsection (1), where an electronic service is supplied to an unregistered person in Mainland Tanzania by a digital intermediary through online intermediation services or any other digital market place, the operator of such online intermediation service or digital market place shall, for purposes of this Act, be deemed to be the supplier of the service.

(3) For the purpose of this section, "digital intermediary" means an electronic interface, including website, internet portal, application, online store or digital market place that allows recipients and persons offering services through the electronic interface to enter contact which results in a sale through that electronic interface."; and

(b) by renumbering subsection (2) as subsection (4);

(c) in subsection (4) as renumbered by adding immediately after paragraph (j) the following:

"(k) any other service of a similar nature delivered through internet or a telecommunications network.".

Amendment of section 71

97. The principal Act is amended in section 71 by deleting subsection (5) and substituting for it the following:

"(5) A withholding agent shall, within ten days after the end of each tax period, pay to the Commissioner any value added tax that has been withheld in accordance with section 5(5) during the

tax period.

(6) A withholding agent who is required to withhold value added tax pursuant to section 5(5) shall, within ten days of the month following the tax period to which the value added tax relates, file with the Commissioner a withholding value added tax statement for the tax period in the manner and form as prescribed.".

Amendment of section 88

98. The principal Act is amended in section 88(3) by deleting paragraph (b) and substituting for it the following:

"(b) shall within 30 days of receipt of a complete refund application, decide on the application and inform the applicant of the decision by notice in writing stating the amount of refund allowed and the period during which the refund shall be made, which in any case shall not exceed 30 days from the date of notice:

Provided that, where the refund is not paid within the period specified in the notice, the applicant shall be entitled to interest at the statutory rate for the period commencing on the date the refund decision is issued and ending on the day the refund is made.".

Addition of section 88A and 88B

99. The principal Act is amended by adding immediately after section 88 the following:

"Non-payment of refund allowed

88A.-(1) Notwithstanding the preceding provisions of 88(3), where it comes to the attention of the Commissioner General that the applicant -

(a) made fraud, misrepresentation or material omission; or

(b) has been issued with notice of tax audit or investigation,

the Commissioner General shall suspend issuance of the refund decision, revoke the decision or not pay any refund allowed, as the case

may be, and shall conduct an investigation or tax audit for the purposes of satisfying himself as to the validity of the claim.

(2) Where issuance of a refund decision is suspended, revoked, or payment of refund allowed is withheld under this section, the period specified pursuant to section 88(3)(b) shall not run during the period in which investigation or tax audit is conducted.".

Amendment of Schedule

100. The principal Act is amended in the Schedule-

(a) in Part I-

(i) in item 3 by adding the phrase "other than dog or cat food, put up for retail sale of HS Code 2309.10.00" immediately after the word "feeding" appearing in subitem 32;

(ii) in item 4, by-

(aa) deleting subitem 2 and substituting for it the following:

"

2.	Locally manufactured fishing net	5608.11.00

"

(bb) adding immediately after subitem 6 the following:

"

7.	Polyester fishing yarn used exclusively for manufacture of fishing net	5402.20.00

"

(iii) in item 6 by deleting subitem 11 and substituting for it the following:

"

11	Dairy packaging materials	3920.30.90 3923.30.00 4819.10.00 4819.20.10 4819.20.90

"

(iv) in item 27 by deleting the words "1st July, 2025 to 30th June, 2026" and substituting for them the words "1st July, 2026 to 30th June, 2027";

(v) in item 31(b), by adding immediately after "HS Code 8407.10.00" the following ", new

pneumatic tire of rubber of a kind used on aircraft of HS Code 4011.30.00, turbo-jets, turbo-propellers and other gas turbines of Heading 84.11";

(vi) by adding immediately after item 35 the following:

"36. A supply of locally manufactured garments made from locally grown cotton from 1st July 2026 to 30th June 2027;

37. A supply of electric vehicle charging station of H.S Code 8504.40.00."; and

(b) Part II -

(i) in item 23, by adding immediately the words "paper for printing boarding pass," immediately after the words "airline tickets,"; and

(ii) by adding immediately after item 32 the following:

"33. An import of Liquefied Petroleum Gas Smart Meters of HS Code 9028.10.00 by a distributor of liquefied petroleum gas.".

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

Construction Cap. 82

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

Amendment of section 19

102. The principal Act is amended in section 19(1) by deleting the words "by the Government" appearing in paragraph (a) and substituting for them the words "through Government subvention".

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

Construction

103. This Part shall be read as one with the Wildlife

Cap. 283 Conservation Act, hereinafter referred to as the "principal Act".

Amendment of section 8

104. The principal Act is amended in section 8(3)(b) (iv) by deleting the word "concession".

OBJECTS AND REASONS

This Bill proposes to enact the Finance Act, 2026 with a view to amending various tax and non-tax laws in order to introduce changes relating to the imposition and adjustment of certain taxes, levies, fees and charges. The Bill is intended to accelerate economic growth, particularly in strategic sectors including industry, agriculture, energy and health, with a view to enhancing productivity and output. The proposed measures are also aimed at strengthening domestic revenue mobilisation and tax administration. Furthermore, the Bill proposes amendments to various other laws in order to improve revenue collection and administration, as well as to enhance the business environment.

The Bill is divided into Twenty-Seven Parts.

Part I of the Bill contains preliminary provisions relating to the title and commencement date of the proposed Act.

Part II of the Bill proposes amendments to the Bank of Tanzania Act, Cap, 197, whereby section 14 is proposed to be amended to reduce the maximum allowable threshold of short-term Government borrowing from the Central Bank (overdraft) from the current permitted borrowing limit of 18 percent of the previous fiscal year's actual revenue to 14 percent. The objective of the proposed amendment is to strengthen Government fiscal discipline. Moreover, section 69 is proposed to be repealed and replaced in order to specify the criteria under which the Bank may allow short term loans to the Government in the event of unpredictable or unavoidable occurrences, and to define matters that may be considered as unpredictable or unavoidable occurrences. The purpose of the proposed amendments is to establish a framework enabling the Bank of Tanzania to provide short-term loans to the Government where an unpredictable or unavoidable occurrences has resulted in a temporary shortfall in Government revenue.

Part III of the Bill proposes amendments to the Electronic Transactions Act, Cap. 442, whereby section 13 is proposed to be amended so as to empower the Minister responsible for finance to designate payments that are required to be made electronically. The purpose of the proposed amendments is to reduce cash

transactions, enhance efficiency in transactions, prevent criminal activities and unnecessary costs.

Part IV of the Bill proposes amendments to the Excise (Management and Tariff) Act, Cap. 147, whereby section 126 is proposed to be amended by removing the requirement to adjust excise duty rates every three years and replacing it with a mechanism for annual adjustment of specific excise duty rates based on the annual rate of inflation plus 2 percent. The purpose of the proposed amendment is to reflect the real value of Government revenue, promote predictable tax policies and create a favourable environment for investment.

Furthermore, it is proposed to make provisions governing the imposition of excise duty on non-resident service providers operating through online platforms who supply services directly to end users (B2C) without physical presence in Tanzania who are not registered under this Act and to ensure that such service providers are registered, assessed for the relevant excise duty, submit returns and remit the duty in accordance with regulations to be made under the Act. The purpose of the proposed amendment is to align with equity principle of taxation and ensure fair competition between traditional service providers and online providers.

In addition, the section is proposed to be amended to increase the excise duty rate on imported used vehicles from 15 percent to 20 percent for vehicles aged up to eight years but not exceeding ten years, and from 30 percent to 40 percent for vehicles over ten years but not exceeding twenty years. Additionally, vehicles over twenty years old will be subjected to a 50 percent duty rate. The purpose of the amendment is to increase Government revenue and to reduce the importation of these vehicles which largely contribute to environmental pollution due to the presence of solid waste that incurs high costs for disposal.

The section is also proposed to be amended to impose excise duty at a rate of 5 percent on the value of bets in gambling activities, including land-based or online/internet sports betting, land-based or online/internet casino gaming, forty-machine slot games, and virtual games operations. The purpose of the amendment is to enhance regulatory oversight of gambling activities, mitigate adverse social impacts including gambling addiction, and increase Government revenue.

Section 146B is proposed to be introduced to recognise excise duty exemptions stipulated in Framework Agreements signed between the Government and mining investors, as approval by the Cabinet. Such recognition shall be affected through an Order published in the Government Gazette. The purpose of the amendment is to give effect to the requirements of the relevant agreements, fulfil the Government's obligations to grant tax exemptions in connection with project implementation, and facilitate the timely execution of such projects.

The Fourth Schedule is proposed to be amended by deleting HS Headings 15.17, 17.04, 18.06, 19.05, 20.05, 20.08, 20.09, 21.03, 21.06, 22.01, 22.02, 22.03, 22.04, 22.05, 22.06, 22.08, 24.02, 24.03, 25.23, 27.10, 32.08, 36.05 and 85.23 and substituting for them so as to increase the specific excise duty rates applicable to the products classified under those HS Headings by 8 per cent. The Purpose the proposed amendment is to reflect the real value of the applicable rates, support predictable tax policies and create a favourable environment for investment.

The Schedule is further proposed to be amended to impose excise duty at the rate of 20 per cent on imported artificial flowers, foliage, artificial fruits and similar imported products classified under HS Heading 67.02. The purpose of the amendment is to reduce environmental impacts caused by use of such products, broaden the tax base and increase Government revenue.

In addition, the Schedule is proposed to be amended to impose excise duty at the rate of 10 per cent on imported ultraviolet/light-emitting diodes (UV/LED) gel nail curing machines used for manicure or pedicure, classified under HS Code 8516.79.00. The purpose of the amendment is to widen tax base and reduce potential health risks associated with the use of these products, including long term cancer risk.

The Schedule is also proposed to be amended by increasing the excise duty rate on beauty products classified under HS Headings 33.03, 33.04, 33.05 and 33.07 from 10 per cent to 15 per cent. The purpose of the amendment is to increase Government revenue and harmonise the applicable rates with those imposed by certain Partner States of the East African Community.

The Schedule is proposed to be amended so as to impose excise duty at the rate of 5 per cent on motorcycles, excluding specifically designed for motorcycles transporting emergency patients (motorcycle ambulances), motorcycles that uses natural gas, and electric motorcycles. The purpose of the proposed amendment is to align with the Government's policy objective of promoting the use of clean energy in motor vehicles within the country.

The Schedule is further proposed to be amended to impose excise duty at the rate of 10 per cent on imported-on-imported plastic or rubber clogs classified under HS Code 6402.99.00. The purpose of the proposed amendment is to protect local industries producing plastic shoes and to encourage local manufactures.

In addition, the Schedule is proposed to be amended to impose excise duty at the rate of 5 per cent on motor vehicles classified under HS Code 8703.21.90 with an engine capacity not exceeding 1,000 cubic centimetres (cc). The purpose of the amendment is to broaden the tax base and increase Government revenue.

Part V of the Bill proposes amendments to the Export Tax Act, Cap. 196, whereby the Schedule is proposed to be amended to impose an export tax of 30 per cent of the value of cargo (FOB) or TZS 200 per kilogram, whichever is higher, on waste paper; an export tax of 50 per cent per kilogram on wheat bran, cotton cake, rice bran, maize bran and sunflower cake; and an export tax of 10 per cent of the value or TZS 200 per kilogram whichever is higher on exported goods, quartz minerals and Feldspar. The purpose of the proposed amendments is to promote value addition to raw materials and ensure their availability to domestic paper and carton manufacturers within the country. The amendments are also intended to secure the availability of raw materials for the production of animal feed, marble and glass within the country.

Part VI of the Bill proposes amendments to the Fair Competition Act, Cap. 285, whereby section 88 is proposed to be amended to specify an amount equivalent to 0.5 per cent of the revenue of regulatory authorities as one of the sources of revenue of the Fair Competition Tribunal. The purpose of the proposed amendment is to ensure a sustainable source of funding for the Tribunal.

Part VII of the Bill proposes amendments to the Gaming Act, Cap. 41, whereby section 66 is proposed to be amended so as to allocate 10 per cent of the revenue derived from excise duty imposed on gambling stakes, including land-based and online sports betting, land-based and online casino gaming, slot machines and lottery-type games, as a source of revenue for the Gaming Board of Tanzania. The purpose of the amendment is to improve efficiency and regulation of gambling activities

Part VIII of the Bill proposes amendments to the Imports Control Act, Cap. 276, whereby section 18A is proposed to be amended to provide that the Industrial Development Levy shall not be imposed on goods originating from Partner States of the East African Community that satisfy the applicable rules of origin. The amendment further provides for the application of levy rates to Partner States where it is established that the respective State has imposed discriminatory or unfair trade barriers such as unilateral taxes, fees, and miscellaneous levies on goods originating from Tanzania. The purpose of the amendment is to align with the requirements of the Protocol on the Establishment of the East African Community Customs Union, which requires Partner States to prevent fiscal discrimination, facilitate free trade and ensure fair competition.

The Schedule is further proposed to be amended in item 4 by inserting a reference to HS Code 3401.11.00 in respect of soap products. The purpose of the proposed amendment is to provide the correct HS Code reference for products subject to the Industrial Development Levy.

Furthermore, Item 14 of the Schedule is proposed to be amended so as to remove the Industrial Development Levy on trailers manufactured or assembled

domestically. The purpose of the amendment is to provide relief for such products manufactured under bonded warehouse arrangements when released for home consumption.

The Schedule is also proposed to be amended to impose the Industrial Development Levy on goods classified under HS Codes 4820.10.00, 4820.20.00, 5608.11.00, 7308.90.99, 7610.10.00, 8716.31.90, 8716.39.90 and 8716.40.90. The purpose of the amendment is to attract investment, promote exports and protect domestic production, as such goods are produced in substantial quantities within the country.

Part IX of the Bill proposes amendments to the Income Tax Act, Cap. 332, whereby section 33A is proposed to be amended to reduce the fraction of taxable profit that is deemed to have been distributed to shareholders (deemed retained earnings) from 30 percent to 15 percent and to exclude small financial sector, Insurance, companies registered on the Dar es Salaam Stock Market (DSE) as well as Institutions that have Framework Agreements with Government. The purpose of the amendment is to stimulate growth across various sectors of the economy and promote capital formation.

Section 44 is proposed to be amended to remove tax previously paid on transfers of capital assets between related persons. The purpose of the proposed amendment is to ensure equity within the tax system.

The relevant provision is proposed to be amended to increase the withholding tax rate on royalties payable to sports institutions or the Tanzania Football Federation from 5 per cent to 10 per cent. The purpose of the amendment is to align with the principles of tax equity, as the same rate applies to royalties in the film industry.

Section 106B is proposed to be added to provide for the imposition of tax at the rate of 1 per cent on sales of food crops at the point of sale or transportation. The tax shall not apply to sesame, sugarcane, tobacco, tea, cashew nuts, coffee, cotton, pyrethrum, sisal or food crops weighing less than one tonne. The tax shall be payable in a single instalment based on the value of the consignment. The purpose of the amendment is to broaden the tax base, promote tax equity and further formalise the informal sector.

Section 109A is proposed to be introduced to provide for withholding tax at the rate of 1 per cent on payments made by companies or institutions to suppliers of live animals, unprocessed milk, unprocessed fish and fish maws. The purpose of the proposed amendment is to broaden the tax base, promote equitable taxation and continue the formalisation of the informal sector.

Section 116 is proposed to be amended to increase the income tax rate applicable to payments made to non-resident digital service providers from 2 per cent to 3 per cent. The purpose of the proposed amendment is to increase Government revenue.

Section 116A is proposed to be amended to expand the scope of forestry products subject to tax under the single instalment payment regime to include natural varnish, latex, resin, sap and gums. The purpose of the amendment is to broaden the tax base and align with the principles of equitable taxation. Section 116B is proposed to be introduced to impose tax at the rate of 1 per cent under the single instalment payment regime on income derived from agricultural produce. The purpose of the amendment is to broaden the tax base and simplify tax compliance. Section 118 is proposed to be amended to remove the requirement for a person who has paid tax under the single instalment regime pursuant to section 116A to file a tax return. The purpose of the amendment is to reduce compliance costs.

Section 169A is proposed to be added to recognise tax exemption provisions stipulated in Framework Agreements signed between the Government and mining investors as approved by Cabinet. Such recognition shall be effected through an Order published in the Government Gazette. The purpose of the proposed amendment is to give effect to the requirements of the relevant agreements, fulfil the Government's obligations in relation to tax exemptions for project implementation and ensure timely execution of such projects.

The First Schedule is proposed to be amended by increasing the turnover threshold for the presumptive tax regime from TZS 100,000,000 to TZS 200,000,000 and by allowing taxpayers with turnover below TZS 200,000,000 to maintain books of account where they elect to be assessed under the self-assessment regime. The purpose of the proposed amendment is to align the threshold with the VAT registration threshold and improve the tax system.

The Schedule is further proposed to be amended by increasing the tax rate applicable to presumptive taxpayers with annual turnover exceeding TZS 11,000,001 but not exceeding TZS 200,000,000 from 3.5 per cent to 4.5 per cent. The purpose of the proposed amendment is to provide horizontal and vertical equity by ensuring that the tax burden is fairly distributed based on actual income capacity across different business sizes.

Part X of the Bill proposes amendments to the Investment and Special Economic Zones Act, Cap. 38, whereby section 19 is proposed to be amended to include road tractors for semi-trailers classified under HS Codes 8701.21.90, 8701.22.90, 8701.23.90 and 8701.24.90 in the list of goods not eligible for tax exemptions (negative list). The purpose of the amendment is to protect domestic industry, employment and Government revenue.

Part XI of the Bill proposes amendments to the Land Act, Cap. 113, whereby section 36 is proposed to be repealed and replaced to provide for the distribution of 20 per cent of revenue collected from land rent, of which 10 per cent shall be allocated to the Ministry responsible for land affairs and 10 per cent to Local Government Authorities. The purpose of the amendment is to strengthen cooperation and increase efficiency in land surveying and land rent collection.

Part XII of the Bill proposes amendments to the Local Government Authorities (Rating) Act, Cap. 289, by making general amendments to sections 8, 9, 10, 11, 13, 14 and 30; to amend sections 3, 4, 14 and 16; adding sections 18, 20, 21, 33 and 47; repealing sections 19, 44 and 53; and repealing and replacing section 51.The purpose of the proposed amendments is to restore responsibility for the collection of property rates to Local Government Authorities from the Tanzania Revenue Authority and to provide for the procedures and mechanisms governing the discharge of that responsibility.

Part XIII of the Bill proposes amendments to the Local Government Finances Act, Cap. 290, whereby sections 6 and 7 are proposed to be amended so as to reduce the percentage share of revenue derived from land rent. The purpose of the proposed amendments is to align that source of revenue with the amendments proposed under the Land Act, Cap. 113.

Further, section 41 is proposed to be amended to require Local Government Authorities to allocate 15 per cent of their own-source revenue, of which 10 per cent shall be utilised for the provision of loans to women, youth and persons with disabilities, and 5 per cent shall be utilised for investment in the construction projects and improvement of markets, business and entrepreneurship areas. The purpose of the proposed amendment is to increase employment opportunities, particularly for youth, women and special groups engaged in business activities, market operations and investment centres.

Part XIV of the Bill proposes amendments to the Mining Act, Cap. 123, whereby section 149A is proposed to be added to empower the Ministry responsible for minerals to establish a Mineral Exploration Fund and to retain 10 per cent of the revenue generated from the mining sector for the financing of mineral exploration activities. Such funds shall be deposited into a special account to be maintained at the Bank of Tanzania, and expenditures therefrom shall be made subject to the approval of the Paymaster General. The purpose of the proposed amendment is to strengthen exploration and investment in the mining sector.

Part XV of the Bill proposes amendments to the Motor Vehicles (Tax on Registration and Transfer) Act, Cap. 124, whereby the First Schedule is proposed to be amended by increasing the motorcycle registration fee from TZS 95,000 to

TZS 150,000. The purpose of the proposed amendment is to increase Government revenue without adversely affecting the motorcycle transport business.

Part XVI of the Bill proposes amendments to the National Planning Commission Act, Cap. 127, whereby section 6 is proposed to be amended to establish procedures for National Development Projects be evaluated based on technical, financial, environmental and economic criteria before being incorporated into the Government budget. The purpose of the proposed amendment is to ensure efficiency in the implementation of Government projects.

Part XVII of the Bill proposes amendments to the Railways Act, Cap. 170, whereby section 72 is proposed to be amended so as to exempt protective sheaths classified under HS Code 4014.10.00 from the Railway Development Levy. The purpose of the amendment is to reduce the cost of importing such products, as they are used as medical supplies.

Further, the section is proposed to be amended to provide for the allocation of revenues as follows: 70 per cent shall be remitted directly to the Railway Fund, 25 per cent shall be paid into the Consolidated Fund, and 5 per cent shall be deposited into a special account maintained at the Bank of Tanzania for the construction of supporting infrastructure within Special Economic Zones or Export Processing Zones. The purpose of the proposed amendments is to strengthen the financial capacity of the Railway Fund and ensure the sustainable availability of resources for development projects.

Part XVIII of the Bill proposes amendments to the Road and Fuel Tolls Act, Cap. 220, whereby section 4 is proposed to be amended and section 5 is proposed to be repealed and replaced in order to provide for the allocation of revenues as follows: 70 per cent shall be remitted directly to the Road Fund, 25 per cent shall be paid into the Consolidated Fund, and 5 per cent shall be deposited into a special account maintained at the Bank of Tanzania for the construction of supporting infrastructure within Special Economic Zones or Export Processing Zones.

The amendments further provide for the allocation of revenues derived from road and fuel levies on petrol and diesel among TARURA, the Road Fund, the Consolidated Fund, the Water Fund, the HIV/AIDS Fund, the Universal Health Insurance Fund, and Special Economic Zones or Export Processing Zones. The purpose of the proposed amendments is to strengthen the financial capacity of the Road Fund and enable it to fulfil its statutory objectives.

Section 9 is proposed to be amended in order to recognise exemptions from road levies and fuel levies stipulated in Framework Agreements signed between the Government and mining investors as approved by a Cabinet. Such recognition shall be effected through an Order published in the Government Gazette. The

purpose of the amendment is to give effect to the requirements of the relevant agreements, fulfil the Government's obligations in respect of tax exemptions for project implementation, and ensure the timely execution of such projects.

Part XIX of the Bill proposes amendments to the Road Traffic Act, Cap. 168, whereby section 13 is proposed to be amended to allow a motor vehicle registered in accordance with the registration laws of Tanzania Zanzibar to be operated within Mainland Tanzania while retaining its Zanzibar registration number, provided that all applicable taxes in respect of such vehicles have been duly paid in accordance with the relevant laws and procedures. The purpose of the proposed amendment is to address challenges associated with the use of such vehicles between the two sides of the Union without adversely affecting Government revenue.

Part XX of the Bill proposes amendments to the Stamp Duty Act, Cap. 189, whereby section 2 is proposed to be amended to include documents relating to exchanges of movable property within the scope of stamp duty under the definition of a lease agreement. The purpose of the amendment is to clarify the meaning of the term as used in the provisions of the Act.

Section 65 is proposed to be amended by changing the refund charge applicable to unused stamps from ten cents for every shilling or part thereof to 10 per cent of the value of the stamp. The purpose of the amendment is to simplify the calculation of refunds, improve administrative efficiency, and enhance transparency and consistency in the processing of refunds relating to unused or spoiled stamps.

The Schedule is proposed to be amended by increasing the minimum stamp duty charge on a Bill of Sale by way of security from TZS 1,000 to TZS 10,000; increasing the maximum stamp duty charge on a Bill of Sale by way of collateral security from TZS 10,000 to TZS 100,000; revising the capital value bands applicable to Partnership Deeds and the corresponding stamp duty rates by imposing stamp duty of TZS 5,000 on deeds where the capital value does not exceed TZS 1,000,000 and TZS 10,000 where the capital value exceeds TZS 1,000,000; increasing stamp duty on cheques from TZS 500 to TZS 700; increasing stamp duty on Instruments of Surrender of Lease from TZS 1,000 to TZS 2,000; imposing stamp duty of TZS 5,000 on Bills of Exchange relating to property; and imposing stamp duty at the rate of 0.5 per cent on instruments for the transfer of agricultural land. The purpose of the proposed amendment is to promote equity in taxation, broaden the tax base, preserve the value of money, protect the real value of Government revenue, and reflect inflationary trends as well as the growth in the volume of formal financial transactions.

Part XXI of the Bill proposes amendments to the Tax Administration Act, Cap. 438, whereby section 22 is proposed to be amended so as to provide an equal

period within which a person liable to tax in respect of employment income must register for a Taxpayer Identification Number. The purpose of the proposed amendment is to ensure equal treatment of all persons liable to tax.

Section 54 is proposed to be amended to establish a framework for the electronic submission of information relating to contractors and for the keeping of information supplied by third parties. The purpose of the proposed amendment is to enhance transparency and strengthen voluntary tax compliance.

Section 67 is proposed to be amended by removing the requirement relating to the payment of property tax. The purpose of the amendment is to accommodate the restoration of property tax collection powers as provided for under the Local Government Finances Act, Cap. 290.

Section 73 is proposed to be amended to empower the Commissioner General to dispose of confiscated perishable goods by public auction or direct sale. The purpose of the proposed amendment is to prevent loss of value in such goods and safeguard Government revenue.

Section 90 is proposed to be amended so that penalties for non-compliance with transfer pricing requirements are calculated on the basis of the full value of the transfer pricing adjustment made. The purpose of the amendment is to eliminate ambiguity in the implementation of the Act and ensure fairness in the imposition of penalties upon taxpayers.

Section 95 is proposed to be amended to clarify the specific offence intended under the Act.

The First Schedule is proposed to be amended by removing Property Tax from the list of taxes administered under the Act. The purpose of the proposed amendment is to eliminate legal inconsistencies between tax legislation and local government legislation.

Further, paragraph 1 of the First Schedule is proposed to be amended so as to recognise a Withheld Value Added Tax Statement as a tax return for the purposes of the provisions of the Tax Administration Act. The purpose of the amendment is to strengthen voluntary tax compliance.

Part XXII of the Bill proposes amendments to the Tax Revenue Appeals Act, Cap. 408, whereby section 23 is proposed to be amended to provide a period of 90 days for the resolution of a dispute from the date on which an order referring the matter to alternative dispute resolution is issued. The purpose of the proposed amendment is to ensure that sufficient time is available to facilitate the amicable settlement of tax disputes.

Part XXIII of the Bill proposes amendments to the Tanzania Revenue Authority Act, Cap. 399, whereby the First Schedule is proposed to be amended to include the Imports Control Act, Cap. 276, and the Export Tax Act, Cap. 196, within the list of laws administered by the Tanzania Revenue Authority. The purpose of the proposed amendment is to improve tax administration systems within the country.

Part XXIV of the Bill proposes amendments to the Universal Health Insurance Act, Cap. 161, whereby section 25 is proposed to be amended so as to include, as a source of revenue for the Universal Health Insurance Fund, an amount of twenty shillings charged on every one thousand cigarettes and ten shillings charged on every kilogram of sugar produced domestically or imported into the country. The purpose of the proposed amendment is to finance health insurance services for persons whose coverage is to be funded by the Fund.

Part XXV of the Bill proposes amendments to the Value Added Tax Act, Cap. 148, whereby section 5 is proposed to be amended in order to specify the withholding tax rates applicable to the supply of goods and the provision of services, and to establish a mechanism for apportioning the value of transactions involving both goods and services. The purpose of the proposed amendment is to enhance the efficiency of Government revenue collection by ensuring that tax withheld is accurately calculated and collected in a transparent manner for all stakeholders.

Section 6 is proposed to be amended so as to recognise the provisions relating to Value Added Tax exemptions on the importation or acquisition of goods and services under Framework Agreements signed between the Government and mining investors as approved by the Cabinet. Such recognition shall be effected through an Order published in the Government Gazette. The purpose of the proposed amendment is to give effect to the requirements of the relevant agreements, fulfil the Government's obligation to grant tax relief for the implementation of such projects, and ensure their timely execution.

Section 51 is proposed to be amended so as to introduce provisions intended to broaden the scope of the administration and imposition of VAT on electronic services supplied through digital platforms operated by platform operators or online intermediaries. The purpose of the proposed amendment is to expand the range of online and electronically supplied services subject to taxation.

Section 71 is proposed to be amended by imposing an obligation on withholding VAT agents to remit withheld VAT to the Commissioner General of the Tanzania Revenue Authority and to submit returns relating to such tax within ten days. The purpose of the proposed amendment is to enhance the accountability of withholding agents and ensure the timely availability of accurate information for tax administration purposes.

Section 88 is proposed to be amended by requiring VAT refunds to be paid within thirty days from the date of submission of a refund application and by providing taxpayers with a statutory right to interest where such refunds are not made within the prescribed period. The purpose of the proposed amendment is to promote voluntary tax compliance and strengthen the accountability to the Tanzania Revenue Authority.

Section 88A is proposed to be added to provide for the circumstances under which the Commissioner General of the Tanzania Revenue Authority may suspend a VAT refund determination where it is established that the taxpayer has committed fraud in relation to the refund application or where a tax audit or investigation notice has been issued. The purpose of the proposed amendment is to promote voluntary tax compliance and enhance the accountability to the Tanzania Revenue Authority.

The Schedule is proposed to be amended in item 3 by removing the VAT exemption applicable to dog and cat food classified under HS Heading 23.09.10.00, whether locally produced or imported. The purpose of the proposed amendment is to align with the Government's policy of reducing non-productive tax exemptions in order to safeguard Government revenue and reduce expenditure associated with the granting of tax exemptions.

Further, item 4 is proposed to be amended by removing the VAT exemption applicable to imported fishing nets classified under HS Code 5608.11.00 and by granting a VAT exemption to polyester yarn classified under HS Code 5402.20.00. The purpose of the proposed amendment is to reduce production costs and attract investment into the country.

The Schedule is further proposed to be amended in item 11 by including milk packaging materials classified under HS Code 3920.20.90, whether locally manufactured or imported, within the category of goods exempt from VAT. The purpose of the proposed amendment is to provide relief to the domestic dairy sector and enable local producers to compete effectively in regional and international markets.

In addition, item 23 is proposed to be amended to include paper used for the production of boarding passes within the category of goods exempt from VAT. The purpose of the proposed amendment is to implement the requirements of international air transport agreements ratified by Tanzania, which require Governments to exempt such documents from taxation in accordance with international aviation guidelines.

The Schedule is proposed to be amended in item 27 to grant a VAT exemption on edible oils produced domestically using seeds grown within the country for a

period of one year, from 1 July 2026 to 30 June 2027. The purpose of the proposed amendment is to provide price relief in respect of edible oils within the country.

Further, item 31 is proposed to be amended to exempt from VAT turbojets, turbo-propellers and other gas turbines classified under HS Heading 84.11, together with aircraft tyres classified under HS Code 4011.30.00. The purpose of the proposed amendment is to reduce operating costs and stimulate investment in the aviation sector.

The Schedule is also proposed to be amended in item 33 to provide for a VAT exemption on smart meters for liquefied petroleum gas (LPG) cylinders imported into the country and classified under HS Code 9028.10.00. Such exemption shall be available only to suppliers of cooking gas. The purpose of the proposed amendment is to encourage the use of clean energy.

Further, item 36 is proposed to be added so as to grant a VAT exemption on garments and apparel manufactured using cotton produced domestically. The purpose of the proposed amendment is to stimulate the growth of industries utilising locally produced cotton as a raw material.

The Schedule is further proposed to be amended by introducing item 37 to provide for a VAT exemption on equipment imported for use in electric vehicle charging stations and classified under HS Code 8504.40.00. The purpose of the proposed amendment is to promote the use of clean energy and environmental protection.

Part XXVI of the Bill proposes amendments to the The Vocational Education and Training Act, Cap. 82, whereby section 19 is proposed to be amended in order to clarify the scope of exemptions applicable to Government institutions that are not required to pay the Skills Development Levy.

Part XXVII of the Bill proposes amendments to the Wildlife Conservation Act, Cap. 283, whereby section 8 is proposed to be amended so as to remove the requirement relating to rental fees in Wildlife Management Areas. The purpose of the proposed amendment is to improve wildlife conservation activities within such area.

MADHUMUNI NA SABABU

Muswada unapendekeza kutungwa kwa Sheria ya Fedha, 2026 kwa ajili ya kufanya marekebisho ya Sheria mbalimbali za kodi na zisizo za kodi kwa lengo la kuleta mabadiliko kwa kutoza na kubadili baadhi ya viwango vya kodi, tozo na ada. Muswada huu unalenga kuchochea kasi ya ukuaji wa uchumi, hususani,

katika sekta za kimkakati ikijumuisha viwanda, kilimo, nishati na afya ili kuongeza tija na uzalishaji. Hatua hizi zinalenga pia kuimarisha ukusanyaji wa mapato ya ndani ya nchi na usimamizi wa kodi. Muswada pia unapendekeza marekebisho kwenye sheria nyingine mbalimbali kwa lengo la kuimarisha ukusanyaji na usimamizi wa mapato ya Serikali na kuboresha mazingira ya biashara.

Muswada huu umegawanyika katika Sehemu Ishirini na Saba.

Sehemu ya Kwanza ya Muswada inaainisha masharti ya utangulizi ambayo yanajumuisha Jina la Sheria na tarehe ya kuanza kutumika.

Sehemu ya Pili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Benki Kuu ya Tanzania, Sura ya 197, ambapo kifungu cha 14 kinapendekezwa kurekebishwa kwa kupunguza kiwango cha ukomo wa mkopo wa muda mfupi kwa Serikali (overdraft) kutoka asilimia 18 hadi 14 ya mapato halisi ya ndani ya mwaka wa fedha. Lengo la marekebisho yanayopendekezwa ni kuimarisha nidhamu ya matumizi ya fedha za umma. Aidha, kifungu cha 69 kinapendekezwa kurekebishwa kwa kufutwa na kuandikwa upya ili kubainisha vigezo ambavyo Benki inaweza kuvitumia kuruhusu mikopo ya muda mfupi kwa Serikali iwapo kutatokea matukio yasiyotabirika au yasiyozuilika, na kubainisha masuala yatakayochukuliwa kuwa matukio yasiyotabirika au yasiyozuilika. Lengo la marekebisho yanayopendekezwa ni kuweka utaratibu wa Benki Kuu ya Tanzania kutoa mikopo ya muda mfupi kwa Serikali pale ambapo tukio lisiloweza kutabirika au kuzuilika limesababisha upungufu wa muda wa mapato ya Serikali.

Sehemu ya Tatu ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Miamala ya Kielektroniki, Sura ya 442 ambapo kifungu cha 13 kinapendekezwa kurekebishwa ili kumpa mamlaka Waziri mwenye dhamana na masuala ya fedha kuanisha malipo yanayopaswa kufanyika kwa njia ya kielektroniki. Lengo la marekebisho yanayopendekezwa ni kupunguza matumizi ya fedha taslimu katika uchumi kwa dhumuni la kuleta ufanisi wa miamala, kuzuia vitendo vya uhalifu pamoja na gharama zisizo za lazima.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ushuru wa Bidhaa, Sura ya 147, ambapo kifungu cha 126 kinapendekezwa kurekebishwa kwa kuondoa utaratibu wa kurekebisha viwango vya ushuru kila baada ya miaka mitatu na badala yake, kuweka utaratibu wa kubadilisha viwango maalumu vya ushuru kila mwaka kwa kutumia kiwango cha mfumuko wa bei kwa mwaka ikijumlishwa na asilimia 2. Lengo la marekebisho yanayopendekezwa ni kuakisi thamani ya mapato ya Serikali na kuiwezesha nchi kuwa na sera za kodi zinazotabirika na kuweka mazingira bora ya uwekezaji.

Vilevile, inapendekezwa kuongeza masharti kuhusu utozaji wa ushuru wa bidhaa kwa watoa huduma wa kigeni kwa njia ya mtandao wasio na makazi ya bishara nchini wanaouza moja kwa moja kwa mtumiaji wa mwisho ambao hawajasajiliwa chini ya Sheria hii (B2C) pamoja na kuhakikisha kuwa mtoa huduma huyo anasajiliwa, anatozwa ushuru husika, anawasilisha ritani, na analipa ushuru huo kwa mujibu wa kanuni zitengenezwa chini ya Sheria hii. Lengo la marekebisho yanayopendekezwa ni kuendana na misingi ya usawa ya utozaji kodi pamoja na kuhakikisha ushindani wa haki baina ya watoa huduma wa kawaida na wa mtandao na kuweka utaratibu wa usimamizi na ukusanyaji wa ushuru wa bidhaa kwa shughuli zinazofanywa na watoa huduma wa kigeni.

Aidha, kifungu hicho kinapendekezwa kurekebishwa kwa kuongeza kiwango cha ushuru wa bidhaa kwenye magari yaliyotumika yanayoingizwa nchini kutoka asilimia 15 hadi asilimia 20 kwa magari yenye umri wa miaka nane lakini hayazidi miaka kumi, na asilimia 40 kwa magari yenye umri wa zaidi ya miaka kumi lakini hayazidi miaka 20. Aidha, magari yenye miaka inayozidi 20 na kuendelea yatatozwa ushuru wa bidhaa kwa kiwango cha asilimia 50. Lengo la marekebisho yanayopendekezwa ni kuongeza mapato ya Serikali pamoja na kupunguza uingizaji wa magari husika ambayo kwa kiasi kikubwa yanasababisha uchafuzi wa mazingira.

Kifungu hicho kinapendekezwa kurekebishwa ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia 5 kwenye thamani ya dau la michezo ya kubahatisha inayochezwa kwa njia ya michezo ya kubashiri ya ardhini au mtandaoni, michezo ya kasino ya ardhini au mtandanoni, mashine za sloti pamoja na michezo ya vikaragosi. Lengo la marekebisho haya ni kuongeza ufanisi katika udhibiti wa michezo ya kubahatisha na kupunguza madhara yanayosababishwa na michezo hiyo ikiwemo uraibu. Lengo la marekebisho yanayopendekezwa ni kuongeza mapato ya Serikali.

Kifungu cha 146B kinapendekezwa kuongezwa ili kutambua masharti ya msamaha wa ushuru wa bidhaa yaliyopo kwenye mikataba ya msingi iliyosainiwa baina ya Serikali na wawekezaji wa madini baada ya kupata ridhaa ya Baraza la Mawaziri. Utambuzi huo utatekelezwa kupitia Amri itakayotangazwa katika Gazeti la Serikali. Lengo la marekebisho yanayopendekezwa ni kutekeleza matakwa ya mikataba husika, kutimiza jukumu la Serikali la kusamehe kodi kwenye utekelezaji wa miradi na kuhakikisha miradi hiyo inatekelezwa kwa wakati.

Jedwali la Nne linapendekezwa kurekebishwa kwa kufuta HS Headings, 15.17, 17.04, 18.06, 19.05, 20.05, 20.08, 20.09, 21.03, 21.06, 22.01, 22.02, 22.03, 22.04, 22.05, 22.06, 22.08, 24.02, 24.03, 25.23, 27.10, 32.08, 36.05 na 85.23 ili kurekebisha viwango maalum vya bidhaa katika HS Headings tajwa kwa ongezeko la asilimia 8, kwa lengo la kuakisi thamani ya viwango na kuiwezesha nchi kuwa

na sera za kodi zinazotabirika na kuweka mazingira bora ya uwekezaji. Aidha, Jedwali linarekebisha ili kutoza kiwango cha asilimia 20 kwenye maua bandia, matawi ya bandia, matunda ya bandia pamoja na bidhaa zinazofanana na hizo zinazoingizwa nchini zinazotambulika kwa HS Heading 67.02. Lengo la marekebisho yanayopendekezwa ni kupunguza athari za kimazingira zinazotokana na matumizi ya bidhaa husika, kuongeza wigo wa kodi na mapato ya Serikali.

Jedwali linarekebishwa ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia 10 kwenye mashine za kukaushia rangi za kucha zinazoingizwa nchini zinazotambulika kwa HS Code 8516.79.00. Lengo la marekebisho yanayopendekezwa ni kupunguza athari za kiafya zinazoweza kujitokeza kutokana na matumizi ya bidhaa husika ikiwemo ugonjwa wa saratani na kuongeza wigo wa kodi. Aidha, Jedwali linarekebishwa kwa kuongeza kiwango cha ushuru wa bidhaa kutoka asilimia 10 hadi asilimia 15 kwenye bidhaa za urembo zinazoingizwa nchini zinazotambulika kwa HS Headings 33.03; 33.04; 33.05 and 33.07. Lengo la marekebisho yanayopendekezwa ni kuongeza mapato ya Serikali na kuwianisha viwango husika na viwango vinavyotozwa na baadhi ya nchi wanachama wa Jumuiya ya Afrika Mashariki.

Jedwali linarekebishwa ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia 5 kwenye pikipiki isipokuwa pikipiki za wagonjwa wa dharura, pikipiki zinazotumia gesi asilia pamoja na pikipiki za umeme. Lengo la marekebisho yanayopendekezwa ni kuendana na malengo ya Serikali ya kuhamasisha matumizi ya nishati safi kwenye vyombo vya moto nchini. Vilevile, Jedwali linarekebishwa ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia 10 kwenye viatu vya plastiki vinavyoingizwa nchini vinavyotambulika kwa HS Code 6402.99.00. Lengo la marekebisho yanayopendekezwa ni kulinda viwanda vya ndani vinavyozalisha viatu vya plastiki na kuchochea uwekezaji ndani ya nchi. Aidha, Jedwali linarekebishwa kwa kutoza ushuru wa bidhaaa kwa kiwango cha asilimia 5 kwenye magari yanayotambulika kwa HS Code 8703.21.90 yenye ukubwa wa injini (CC) usiozidi 1,000. Lengo la marekebisho yanayopendekezwa ni kuongeza wigo wa kodi na mapato ya Serikali.

Sehemu ya Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196 ambapo Jedwali linapendekezwa kurekebishwa ili kuweka tozo ya kiwango cha asilimia 30 ya thamani ya mzigo au shilingi 200 kwa kila kilo moja kutegemeana na kiwango kitakachokuwa kikubwa kwenye taka za karatasi, kuweka tozo ya kiwango cha asilimia 50 kwa kila kilo ya pumba za ngano, mashudu ya pamba, pumba za mpunga, pumba za mahindi na mashudu ya alizeti, kuweka tozo ya kiwango cha asilimia 10 au shilingi 200 kwa kila kilo ya madini ya quartz kutegemeana na kiwango kitakachokuwa kikubwa. Lengo la marekebisho yanayopendekezwa ni kuchochea uongezaji wa thamani ya malighafi na kuhakikisha upatikanaji wake kwa wazalishaji wa karatasi na maboksi nchini. Aidha, marekebisho yanayopendekezwa yanalenga kuhakikisha

upatikanaji wa malighafi za uzalishaji wa vyakula vya mifugo, marumaru na vioo nchini.

Sehemu ya Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ushindani, Sura ya 285, ambapo kifungu cha 88 kinapendekezwa kurekebishwa kwa kubainisha kiasi cha asilimia 0.5 ya mapato ya mamlaka za udhibiti kuwa chanzo mojawapo cha mapato ya Baraza la Ushindani. Lengo la marekebisho yanayopendekezwa ni kuhakikisha upatikanaji wa chanzo cha mapato cha Baraza.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Michezo ya Kubahatisha, Sura ya 41ambapo kifungu cha 66 kinapendekezwa kurekebishwa kwa kuongeza asilimia 10 ya mapato yatokanayo na ushuru wa bidhaa unaotozwa kwenye thamani ya dau la michezo ya kubahatisha-inayochezwa kwa njia ya michezo ya kubashiri ya ardhini au mtandaoni, kasino ya ardhini au mtandaoni, mashine za sloti pamoja na michezo ya vikaragosi kuwa chanzo cha mapato ya Bodi ya Michezo ya Kubahatisha. Lengo la marekebisho yanayopendekezwa ni kuongeza ufanisi katika udhibiti wa michezo ya kubahatisha.

Sehemu ya Nane ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Udhibiti wa Uagizwaji wa Bidhaa Nchini, Sura ya 276 ambapo kifungu cha 18A kinapendekezwa kurekebishwa kwa kuweka masharti ya tozo ya maendeleo ya viwanda kutotozwa kwenye bidhaa zinazozalishwa katika nchi wanachama wa Jumuiya ya Afrika Mashariki ambazo zinakidhi vigezo vya uasili pamoja na kuruhusu viwango vya utozaji kutumika kwa nchi wanachama wa Jumuiya pale itakapobainika kuwa, nchi husika imeweka vikwazo vya kibiashara kwa bidhaa zinazotoka Tanzania, vikijumuisha kutoza kodi, ada au tozo mbalimbali kwenye bidhaa hizo. Lengo la marekebisho yanayopendekezwa ni kuendana na matakwa ya itifaki ya Uanzishwaji wa Umoja wa Forodha ya Jumuiya ya Afrika Mashariki yanayoelekeza nchi wanachama kuzuia ubaguzi wa kikodi, kuruhusu biashara huria na kuleta ushindani wa haki.

Aidha, Jedwali linapendekezwa kurekebishwa katika kipengele cha 4 kwa kuweka rejea ya H.S Code “3401.11.00” kuhusu bidhaa za sabuni. Lengo la marekebisho yanayopendekezwa ni kuweka rejea sahihi HS Code inayopaswa kutozwa tozo ya maendeleo ya viwanda. Vilevile, kipengele cha 14 kinapendekezwa kurekebishwa ili kuondoa tozo ya maendeleo ya viwanda kwa trela zinazotengenezwa au kuunganishwa nchini. Lengo la marekebisho yanayopendekezwa ni kuweka unafuu kwenye bidhaa husika zinazozalishwa chini ya dhamana ya kodi kuwa nafuu pale zinapoingizwa kwa ajili ya matumizi ya ndani ya nchi.

Aidha, Jedwali linapendekezwa kurekebishwa kwa kuweka tozo ya maendeleo ya viwanda kwa bidhaa zinazotambulika kwa HS Code 4820.10.00, 4820.20.00, 5608.11.00, 7308.90.99, 7610.10.00, 8716.31.90, 8716.39.90 na 8716.40.90.

Lengo la marekebisho yanayopendekezwa ni kuvutia uwekezaji nchini, kuchochea mauzo nje ya nchi na kulinda uzalishaji wa ndani kwa kuwa bidhaa husika zinazalishwa kwa wingi nchini.

Sehemu ya Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Mapato, Sura ya 332 ambapo kifungu cha 33A kinapendekezwa kurekebishwa ili kupunguza kiwango cha chini cha kodi ya mapato limbikizi kutoka asilimia 30 hadi asilimia 15 na kuondoa benki, kampuni za bima, kampuni zilizoorodheshwa katika Soko la Hisa la Dar es Salaam na kampuni zenye Makubaliano ya Kimkataba na Serikali katika wigo wa utozaji wa kodi hiyo. Lengo la marekebisho yanayopendekezwa ni kuchochea ukuaji wa sekta mbalimbali nchini pamoja na kukuza mitaji.

Kifungu cha 44 kinapendekezwa kurekebishwa kwa kuondoa kodi iliyolipwa awali kwenye uhamisho wa mali mtaji kwa watu wenye uhusiano. Lengo la marekebisho yanayopendekezwa ni kuweka usawa katika mfumo wa utozaji kodi.

Kifungu cha 106B kinapendekezwa kuongezwa kwa kuweka masharti ya kutoza kodi kwa kiwango cha asilimia 1 kwenye mauzo ya mazao ya chakula wakati wa uuzaji au usafirishaji wa mazao hayo, aidha utozaji huu hautahusisha mazao ya ufuta, miwa, tumbaku,chai,korosha, kahawa,pamba,pareto, katani pamoja na mazao ya chakula yenye uzito wa chini ya tani moja, kiwango cha kodi husika kitalipwa kwa awamu moja kwa kila thamani ya mzigo. Lengo la marekebisho yanayopendekezwa ni kuongeza wigo wa kodi, kuendana na kanuni za usawa za utozaji kodi na kuendelea kuimarisha sekta isiyo rasmi.

Aidha kifungu cha 109A kinapendekezwa kuongezwa kwa kuweka masharti ya kutoza kodi ya zuio kwa kiwango cha asilimia 1 kwenye malipo yanayofanywa na makampuni au taasisi kwa muuzaji wa wanyama hai, maziwa ambayo hayajachakatwa, samaki ambao hawajachakatwa na mabondo. Lengo la marekebisho yanayopendekezwa ni kuongeza wigo wa kodi, kuendana na misingi ya usawa ya utozaji na kuendelea kurasimisha sekta isiyo rasmi. Kifungu cha 116 kinapendekezwa kurekebishwa kwa kuongeza kiwango cha kodi ya mapato kwenye malipo yanayofanywa kwa watoa huduma za kidijitali wa kigeni kutoka asilimia 2 hadi asilimia 3. Lengo la marekebisho yanayopendekezwa ni kuongeza mapato ya Serikali.

Kifungu cha 116A kinapendekezwa kurekebishwa kwa kuongeza wigo wa mapato yanayotokana na mazao ya misitu ya *natural varnish, latex, resin, sap na gums* yanayopaswa kutozwa kodi kwa utaratibu wa malipo ya mkupuo. Lengo la marekebisho yanayopendekezwa ni kuongeza wigo wa kodi na kuendana na misingi ya usawa wa utozaji kodi. Kifungu cha 116B kinapendekezwa kuongezwa ili kuweka masharti ya kutoza kodi kwa utaratibu wa malipo ya mkupuo kwa asilimia 1 katika mapato yanayotokana na mazao ya kilimo. Lengo la marekebisho

yanayopendekezwa ni kuongeza wigo wa kodi na kurahisisha ulipaji wa kodi. Kifungu cha 118 kinapendekezwa kurekebishwa kwa kuondoa takwa la kuwasilisha ritani kwa mtu aliyelipa kodi kwa mkupuo mmoja kwa mujibu wa kifungu cha 116A. Lengo la marekebisho yanayopendekezwa ni kupunguza gharama za utekelezaji wa wajibu wa ulipaji kodi.

Kifungu cha 169A kinapendekezwa kuongezwa ili kutambua masharti ya msamaha wa kodi ya mapato yaliyopo kwenye mikataba ya msingi iliyosainiwa baina ya Serikali na wawekezaji wa madini baada ya kupata ridhaa ya Baraza la Mawaziri. Utambuzi huo utatekelezwa kupitia Amri itakayotangazwa katika Gazeti la Serikali. Lengo la marekebisho yanayopendekezwa ni kutekeleza matakwa ya mikataba husika, kutimiza jukumu la Serikali la kusamehe kodi kwenye utekelezaji wa miradi na kuhakikisha miradi hiyo inatekelezwa kwa wakati.

Jedwali la Kwanza linapendekezwa kurekebishwa kwa kuongeza kima cha juu cha mauzo yanayotozwa kodi kwa utaratibu wa makadirio kutoka shilingi 100,000,000 hadi shilingi 200,000,000 na kuweka sharti la kuruhusu mlipakodi mwenye mauzo ya chini ya shilingi 200,000,000 kuandaa vitabu vya hesabu pale atakapoona inafaa kwa lengo la kutumia utaratibu wa kujikadiria kodi. Lengo la marekebisho yanayopendekezwa ni kuwianisha kima husika na kima cha usajili wa kodi ya ongezeko la thamani pamoja na kuboresha mfumo wa kodi. Aidha, Jedwali linapendekezwa kurekebishwa kwa kuongeza kiwango cha kodi kwa walipa kodi chini ya utaratibu wa makadirio kwenye mauzo yanayozidi shilingi 110,000,000 lakini yasiyozidi shilingi 200,000,000 kwa mwaka na kutoka kiwango cha utozaji wa asilimia 3.5 hadi asilimia 4.5. Lengo la marekebisho yanayopendekezwa ni kuendana na misingi ya usawa ya utozaji kwa kuhakikisha kodi husika inalipwa kwa kuzingatia uwiano wa mapato halisi yanayopatikana kwa walipa kodi wenye mapato sawa na wale wanaotofautiana.

Sehemu ya Kumi ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Uwekezaji na Maeneo Maalumu ya Kiuchumi, Sura ya 38, ambapo kifungu cha 19(3) kinapendekezwa kurekebishwa kwa kujumuisha vichwa vya trela vinavyotambulika kwa HS Codes 8701.21.90, 8701.22.90, 8701.23.90, na 8701.24.90 kwenye orodha ya bidhaa zisizostahili msamaha wa kodi. Lengo la marekebisho yanayopendekezwa ni kulinda viwanda vya ndani, ajira na mapato ya Serikali.

Sehemu ya Kumi na Moja ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ardhi, Sura ya 113 ambapo kifungu cha 36 kinapendekezwa kufutwa na kuandikwa upya ili kuweka mgawanyo wa asilimia 20 ya mapato yanayotokana na kodi ya pango la ardhi ambapo asilimia 10 itapelekwa Wizara yenye dhamana na masuala ya Ardhi na asilimia 10 itapelekwa Mamlaka za Serikali za Mitaa. Lengo la marekebisho yanayopendekezwa ni kuimarisha

ushirikiano na kuongeza ufanisi katika upimaji wa ardhi na ukusanyaji wa kodi ya pango la ardhi.

Sehemu ya Kumi na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ukadiriaji Majengo Katika Serikali za Mitaa, Sura ya 289 kwa kufanya marekebisho ya jumla katika vifungu vya 8, 9, 10, 11, 13, 14 na 30; kurekebisha vifungu vya 3, 4, 14, 16; kuongeza vifungu vya 18, 20, 21, 33 na 47; kufuta vifungu vya 19, 44 na 53; kufuta na kuandika upya kifungu cha 51. Lengo la marekebisho yanayopendekezwa ni kurejesha jukumu la ukusanyaji wa kodi ya pango kwa mamlaka za serikali za mitaa kutoka kwa Mamlaka ya Mapato Tanzania na kuainisha utaratibu wa utekelezaji wa jukumu hilo.

Sehemu ya Kumi na Tatu ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Fedha ya Serikali za Mitaa, Sura ya 290, ambapo kifungu cha 6 na 7 vinapendekezwa kurekebishwa kwa kupunguza kiwango cha mapato yatokanayo na kodi ya pango la ardhi. Lengo la marekebisho yanayopendekezwa ni kuwianisha chanzo hicho na marekebisho yanayopendekezwa katika Sheria ya Ardhi, Sura ya 113. Aidha, kifungu cha 41 kinapendekezwa kurekebishwa kwa kuweka masharti yanayoziwezesha Mamlaka za Serikali za Mitaa kutenga asilimia 15 ya mapato yake ya ndani ambapo asilimia 10 itatumika kutoa mikopo kwa wanawake, vijana na wenye ulemavu na asilimia 5 itatumika kwa ajili ya uwekezaji kwenye miradi ya ujenzi na maboresho ya masoko na maeneo ya biashara na ujasiriamali. Lengo la marekebisho yanayopendekezwa ni kuongeza fursa za ajira hususani kwa vijana, wanawake na makundi maalumu katika biashara, maeneo ya masoko na vituo vya uwekezaji.

Sehemu ya Kumi na Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Madini, Sura ya 123, ambapo kifungu cha 149A kinapendekezwa kuongezwa ili kuweka masharti yanayoiwezesha Wizara ya Madini kuanzisha mfuko wa utafiti wa madini nchini na kubakiza asilimia 10 ya mapato yatokanayo na sekta husika kwa ajili ya kugharamia tafiti hizo aidha fedha hizo zitaingizwa kwenye accounti maalumu itakayofunguliwa Benki Kuu, na matumizi yake kufanyika baada ya kupata idhini ya Mlipaji Mkuu wa Serikali. Lengo la Marekebisho yanayopendekezwa ni kuimarisha utafiti na uwekezaji katika sekta ya madini nchini.

Sehemu ya Kumi na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi za Usajili na Uhamisho wa Magari, Sura ya 124 ambapo Jedwali la Kwanza linapendekezwa kurekebishwa kwa kuongeza kiwango cha ada ya usajili wa pikipiki kutoka shilingi 95,000 hadi shilingi 150,000. Lengo la marekebisho yanayopendekezwa ni kuongeza mapato ya Serikali bila kuathiri biashara ya usafirishaji kwa kutumia pikipiki.

Sehemu ya Kumi na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Tume ya Taifa ya Mipango, Sura ya 127 ambapo kifungu cha 6 kinapendekezwa kurekebishwa kwa kuweka utaratibu kwa miradi ya maendeleo ya Kitaifa kutathminiwa kwa kuzingatia vigezo vya kiufundi, kifedha, kimazingira na kiuchumi kabla ya kuingizwa katika bajeti ya Serikali. Lengo la marekebisho yanayopendekezwa ni kuhakikisha ufanisi katika utekelezaji wa miradi ya Serikali.

Sehemu ya Kumi na Saba ya Muswada inapendekeza kurekebisha Sheria ya Reli, Sura ya 170, ambapo, kifungu cha 72, kinapendekezwa kurekebishwa ili kusamehe tozo ya maendeleo ya reli kwenye mipira ya kinga yenye namba za utambuzi HS Code 4014.10.00. Lengo la marekebisho yanayopendekezwa ni kupunguza gharama za uingizaji wa mipira hiyo nchini kwa kuwa inatumika kama vifaa tiba. Aidha, kifungu hicho kinapendekezwa kurekebishwa kwa kuweka mgawanyo wa mapato kama ifuatavyo; asilimia 70 itawasilishwa moja kwa moja katika Mfuko wa Reli, asilimia 25 itawasilishwa katika Mfuko Mkuu wa Hazina ya Serikali na asilimia 5 itawasilishwa katika akaunti maalumu iliyopo Benki Kuu kwa ajili ya ujenzi wa miundombinu saidizi katika maeneo maalumu ya kiuchumi au maeneo ya uzalishaji kwa mauzo ya nje. Lengo la Marekebisho yanayopendekezwa ni kuimarisha uwezo wa kifedha ili kukidhi malengo ya kuanzishwa kwa Mfuko wa Reli na kuhakikisha upatikanaji endelevu wa rasilimali kwa ajili ya miradi ya maendeleo.

Sehemu ya Kumi na Nane ya Muswada inapendekeza kurekebisha Sheria ya Ushuru wa Barabara na Mafuta, Sura ya 220, ambapo kifungu cha 4 kinapendekezwa kurekebishwa na kifungu cha 5 kinapendekezwa kufutwa na kuandikwa upya ili kuweka mgawanyo wa mapato kama ifuatavyo; asilimia 70 itawasilishwa moja kwa moja katika Mfuko wa Barabara, asilimia 25 itawasilishwa katika Mfuko Mkuu wa Hazina ya Serikali na asilimia 5 itawasilishwa katika akaunti maalumu iliyopo Benki Kuu kwa ajili ya ujenzi wa miundombinu saidizi katika Maeneo Maalumu ya Kiuchumi au Maeneo ya Uzalishaji kwa Mauzo ya Nje ya Nchi. Vilevile, kuweka mgawanyo wa mapato yatokanayo na ushuru wa barabara na mafuta kwenye petroli na dizeli kwa TARURA, Mfuko wa Barabara, Mfuko Mkuu wa Hazina ya Serikali, Mfuko wa Maji, Mfuko wa UKIMWI, Mfuko wa Bima ya Afya kwa Wote, na Maeneo Maalumu ya Kiuchumi au Maeneo ya Uzalishaji kwa Mauzo ya Nje ya Nchi. Lengo la Marekebisho yanayopendekezwa ni kuimarisha uwezo wa kifedha ili kukidhi malengo ya kuanzishwa kwa Mfuko wa Barabara.

Kifungu cha 9 kinapendekezwa kurekebishwa ili kutambua masharti ya msamaha wa tozo ya barabara na ushuru wa mafuta yaliyopo kwenye mikataba ya msingi iliyosainiwa baina ya Serikali na wawekezaji wa madini baada ya kupata ridhaa ya Baraza la Mawaziri. Utambuzi huo utatekelezwa kupitia Amri itakayotangazwa katika Gazeti la Serikali. Lengo la marekebisho yanayopendekezwa ni kutekeleza matakwa ya mikataba husika, kutimiza jukumu la Serikali la kusamehe kodi

kwenye utekelezaji wa miradi na kuhakikisha miradi hiyo inatekelezwa kwa wakati.

Sehemu ya Kumi na Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usalama Barabarani, Sura 168 ambapo kifungu cha 13 kinapendekezwa kurekebishwa ili kuruhusu gari au trela iliyosajiliwa kwa mujibu wa sheria za usajili za Tanzania Zanzibar kutumika Tanzania Bara likiwa na namba za usajili za Tanzania Zanzibar, pale ambapo kodi zote kwenye gari au trela husika zimelipwa kwa mujibu wa sheria na taratibu zilizopo. Lengo la marekebisho yanayopendekezwa ni kutatua changamoto zilizopo kwenye matumizi ya vyombo hivyo baina ya pande mbili za Muungano pasipo kuathiri mapato ya Serikali.

Sehemu ya Ishirini ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Ushuru wa Stempu, Sura ya 189 ambapo kifungu cha 2 kinapendekezwa kurekebishwa kwa kujumuisha hati za ubadilishanaji wa mali zinazohamishika kwenye wigo wa utozaji wa ushuru wa stempu katika fasili ya msamiati wa mkataba wa ukodishaji. Lengo la marekebisho yanayopendekezwa ni kutoa ufafanuzi wa msamiati huo kama ulivyotumika katika masharti ya sheria. Kifungu cha 65 kinapendekezwa kurekebishwa kwa kubadili gharama ya kurejesha stempu ambazo hazijatumika kutoka senti kumi kwa kila shilingi au sehemu ya shilingi kuwa asilimia 10 ya thamani ya stempu. Lengo la marekebisho yanayopendekezwa ni kurahisisha ukokotoaji wa marejesho, kuboresha ufanisi wa kiutawala, na kuongeza uwazi na uthabiti katika kushughulikia marejesho ya stempu ambazo hazijatumika au zilizoharibika.

Jedwali la Sheria linapendekezwa kurekebishwa kwa kuongeza kima cha thamani cha utozaji wa ushuru wa stempu kwenye Hati ya Mauzo ya mali kwa njia ya dhamana kutoka shilingi 1,000 hadi shilingi 10,000, kuongeza kima cha juu cha ukomo wa utozaji wa ushuru wa stempu kwenye Hati ya Mauzo kwa njia ya dhamana kutoka shilingi 10,000 hadi shilingi 100,000, kubadili wigo wa thamani ya mtaji kwenye Hati za Ubia pamoja na viwango vya ushuru wa stempu kwenye hati husika kwa kutoza kiwango cha shilingi 5,000 kwa Hati zenye thamani ya mitaji isiyozidi shilingi 1,000,000 na kiwango cha shilingi 10,000 kwa hati zinaozidi thamani ya mitaji ya shilingi 1,000,000, kuongeza kiwango cha ushuru wa stempu kwenye hundi kutoka shilingi 500 hadi shilingi 700, kuongeza kiwango cha ushuru wa stempu kwenye Hati za Kusitisha Mikataba ya Ukodishaji kutoka shilingi 1000 hadi shilingi 2000, Kutoza ushuru wa stempu kwa kiwango cha shilingi 5000 kwenye hati za ubadilishanaji wa mali; na Kutoza ushuru wa stempu kwa kiwango cha asilimia 0.5 kwenye hati ya uhamishaji wa ardhi ya matumizi ya kilimo. Lengo la marekebisho yanayopendekezwa ni kuendana na misingi ya usawa wa utozaji kodi; kuongeza wigo wa kodi pamoja na kulinda thamani ya fedha; kulinda thamani halisi ya mapato na kuakisi mwenendo wa mfumuko wa bei pamoja na ongezeko la kiasi cha miamala rasmi ya kifedha.

Sehemu ya Ishirini na Moja ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usimamizi wa Kodi, Sura 438, ambapo kifungu cha 22 kinapendekezwa kurekebishwa ili kutoa muda sawa kwa mtu ambaye anawajibika kulipa kodi kutokana na ajira kusajiliwa kwa Namba ya Utambulisho wa Mlipakodi. Lengo la marekebisho yanayopendekezwa ni kuweka usawa kwa watu wote wanaowajibika kulipa kodi.

Kifungu cha 54 kinapendekezwa kurekebishwa ili kuweka utaratibu wa kuwasilisha taarifa za wakandarasi kwa njia ya kielektroniki na kuhifadhi taarifa zinazotolewa na watu wengine. Lengo la Marekebisho yanayopendekezwa ni kuongeza uwazi na kuimarisha uhiari wa kutii sheria za kodi. Kifungu cha 67 kinapendekezwa kurekebishwa kwa kuondoa sharti la ulipaji wa kodi ya pango. Lengo la marekebisho yanayopendekezwa ni kukidhi urejeshaji wa mamlaka ya ukusanyaji wa kodi ya pango kama ilivyoainishwa katika Sheria ya Ukadiriaji Majengo Katika Serikali za Mitaa, Sura ya 289.

Kifungu cha 73 kinapendekezwa kurekebishwa ili kumpa Kamishna Mkuu mamlaka ya kuuza kwa njia ya mnada wa hadhara au kwa makubaliano ya moja kwa moja bidhaa zilizotaifishwa zinazoweza kuharibika haraka. Lengo la marekebisho yanayopendekezwa ni kuepuka kupotea kwa thamani ya bidhaa hizo na kulinda mapato ya Serikali. Kifungu cha 90 kinapendekezwa kurekebishwa ili adhabu za kutokuzingatia upangaji wa bei za uhamisho zihesabiwe kwa kuzingatia thamani kamili ya marekebisho ya bei elekezi yaliyofanyika. Lengo la marekebisho yanayopendekezwa ni kuondoa utata katika utekelezaji wa Sheria na kuhakikisha usawa katika utoaji wa adhabu kwa walipakodi. Kifungu cha 95 kinapendekezwa kurekebishwa ili kubainisha kosa sahihi linalokusudiwa katika Sheria.

Jedwali la Kwanza linapendekezwa kurekebishwa ili kuondoa Kodi ya Majengo katika orodha ya kodi zinazosimamiwa chini ya Sheria hii. Lengo la marekebisho yanayopendekezwa ni kuondoa mgongano wa kisheria kati ya sheria za kodi na sheria za Serikali za Mitaa. Aidha aya ya 1 ya Jedwali la Kwanza inapendekezwa kurekebishwa ili kulitambua tamko la Kodi ya Ongezeko la Thamani iliyozuiliwa kama taarifa ya kodi kwa madhumuni ya masharti ya Sheria ya Usimamizi wa Kodi. Lengo la marekebisho yanayopendekezwa ni kuimarisha uhiari wa kutii sheria za kodi.

Sehemu ya Ishirini na Mbili ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Rufaa za Kodi, Sura 408, ambapo kifungu cha 23 kinapendekezwa kurekebishwa kwa kuweka muda wa siku 90 kwa ajili ya kutatua mgogoro kuanzia tarehe ya kutolewa kwa amri ya kutatua mgogoro husika nje ya mahakama. Lengo la marekebisho yanayopendekezwa ni kuhakikisha uwepo wa muda wa kutosha wa kutafuta suluhu ya migogoro ya kodi kwa njia ya maridhiano.

Sehemu ya Ishirini na Tatu ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Mamlaka ya Mapato Tanzania Sura 399, ambapo Jedwali la Kwanza linapendekezwa kurekebishwa kwa kujumuisha Sheria ya Kudhibiti Uingizaji wa Bidhaa Nchini, Sura ya 276 na Sheria ya Kodi ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196 katika orodha ya sheria zinazosimamiwa na Mamlaka ya Mapato Tanzania. Lengo la marekebisho yanayopendekezwa ni kuboresha mifumo ya usimamizi wa kodi nchini.

Sehemu ya Ishirini na Nne ya Muswada inapendekeza kurekebisha Sheria ya Bima ya Afya kwa Wote, Sura ya 161 ambapo kifungu cha 25 kinarekebishwa kwa kuongeza kiasi cha shilingi ishirini kinachotozwa katika kila sigara elfu moja na shilingi kumi inayotozwa katika kila kilo moja ya sukari inayozalishwa nchini au inayoagizwa nje ya nchi kuwa chanzo cha mapato ya Mfuko wa Bima ya Afya kwa Wote. Lengo la marekebisho yanayopendekezwa ni kugharamia huduma ya bima ya afya kwa watu wanaostahili kugharamiwa na Mfuko huo.

Sehemu ya Ishirini ya Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 148, ambapo kifungu cha 5 kinapendekezwa kurekebishwa ili kubainisha viwango vya kodi ya zuio vinavyotumika kwa usambazaji wa bidhaa na utoaji wa huduma, pamoja na kuweka utaratibu wa kugawanya thamani ya miamala inayojumuisha bidhaa na huduma kwa wakati mmoja. Lengo la marekebisho yanayopendekezwa ni kuimarisha ufanisi wa ukusanyaji wa mapato ya Serikali kwa kuhakikisha kuwa kodi inayozuiliwa inakokotolewa na kukusanywa kwa usahihi na kwa njia iliyo wazi kwa wadau wote.

Kifungu cha 6 kinapendekezwa kurekebishwa ili kutambua masharti ya msamaha wa Kodi ya Ongezeko la Thamani (VAT) kwa uagizaji au upatikanaji wa bidhaa na huduma kwenye mikataba ya msingi iliyosainiwa baina ya Serikali na wawekezaji wa madini baada ya kupata ridhaa ya Baraza la Mawaziri. Utambuzi huo utatekelezwa kupitia Amri itakayotangazwa katika Gazeti la Serikali. Lengo la marekebisho yanayopendekezwa ni kutekeleza matakwa ya mikataba husika, kutimiza jukumu la Serikali la kusamehe kodi kwenye utekelezaji wa miradi na kuhakikisha miradi hiyo inatekelezwa kwa wakati.

Kifungu cha 51 kinapendekezwa kurekebishwa ili kuweka masharti yanayokusudia kupanua wigo wa usimamizi na utozaji wa Kodi ya Ongezeko la Thamani kwa huduma za kielektroniki zinazotolewa kupitia majukwaa ya kidijitali yanayosimamiwa na waendeshaji wa majukwaa hayo au wapatanishi mtandaoni. Lengo la marekebisho yanayopendekezwa ni kuongeza wigo wa aina za huduma za kimtandao au zinazotolewa kwa njia ya mawasiliano zinazopaswa kutozwa kodi.

Kifungu cha 71 kinapendekezwa kurekebishwa kwa kuweka jukumu kwa wakala wa kodi ya zuio kuwasilisha kwa Kamishna Mkuu wa Mamlaka ya Mapato kodi ya ongezeko la thamani iliyozuiliwa na kuwasilisha taarifa kuhusu kodi hiyo ndani ya siku kumi. Lengo la marekebisho yanayopendekezwa ni kuongeza uwajibikaji wa mawakala wa kodi ya zuio na kuhakikisha upatikanaji wa taarifa sahihi kwa wakati kwa ajili ya usimamizi wa kodi.

Kifungu cha 88 kinapendekezwa kurekebishwa kwa kuweka sharti la marejesho ya kodi ya ongezeko la thamani kulipwa ndani ya siku 30 kutoka tarehe ya kuwasilishwa kwa maombi ya marejesho hayo pamoja na kubainisha haki ya kisheria ya mlipa kodi kulipwa riba pale ambapo marejesho husika hayatofanyika kwa wakati. Lengo la marekebisho yanayopendekezwa ni kuchochea ulipaji kodi wa hiari na kuongeza uwajibikaji kwa Mamlaka ya Mapato Tanzania.

Kifungu cha 88A kinapendekezwa kuongezwa kwa kuweka masharti kuhusu mazingira ambayo Kamishna Mkuu wa Mamlaka ya Mapato anaweza kusitisha uamuzi wa marejesho ya kodi ya ongezeko la thamani ikibainika mlipa kodi amefanya udanganyifu kwenye maombi ya marejesho hayo au kuna notisi ya ukaguzi na uchunguzi wa kodi. Lengo la marekebisho yanayopendekezwa ni kuchochea ulipaji kodi wa hiari na uwajibikaji wa Mamlaka ya Mapato Tanzania.

Jedwali linapendekezwa kurekebishwa katika kipengele cha 3 kinapendekezwa kurekebishwa kwa kufuta msamaha wa kodi ya ongezeko la thamani kwenye chakula cha mbwa na paka kinachotambulika kwa HS Heading 23.09.10.00 kinachozalishwa na kinachoingizwa kutoka nje ya nchi. Lengo la marekebisho yanayopendekezwa ni kuendana na azma ya Serikali ya kupunguza misamaha isiyo na tija ili kulinda mapato ya Serikali pamoja na kupunguza matumizi yanayohusiana na utoaji wa misamaha ya kodi. Vilevile, kipengele cha 4 kinapendekezwa kurekebishwa kwa kufuta msamaha wa kodi ya ongezeko la thamani kwenye nyavu za kuvulia samaki zinazoingizwa nchini zinazotambulika kwa HS Code 5608.11.00 na kuweka msamaha wa kodi ya ongezeko la thamani kwenye nyuzi za Polyester zinazotambulika kwa HS Code 5402.20.00. Lengo la marekebisho yanayopendekezwa ni kupunguza gharama za uzalishaji na kuvutia uwekezaji nchini.

Jedwali linapendekezwa kurekebishwa katika kipengele cha 11 kwa kujumuisha vifungashio vya maziwa vinavyotambulika kwa HS Code 3920.20.90 vinavyozalishwa nchini na vinavyoingizwa kutoka nje ya nchi kwenye wigo wa bidhaa zinazopata msamaha wa kodi ya ongezeko la thamani. Lengo la marekebisho yanayopendekezwa ni kutoa unafuu kwenye sekta ya maziwa nchini na kuwawezesha wazalishaji wa ndani kushindana kwenye masoko ya kikanda na kimataifa. Aidha, kipengele cha 23 kinapendekezwa kwa kujumuisha karatasi zinzotumika kutengeneza hati za kupandia ndege kwenye wigo wa bidhaa zinazopata msamaha wa kodi ya ongezeko la thamani. Lengo la marekebisho

yanayopendekezwa ni kutekeleza matakwa ya Mikataba ya Makubaliano ya Usafiri wa Anga ambayo Tanzania imeridhia, yanayoitaka Serikali kusamehe kodi kwenye hati husika kama ilivyobainishwa kwenye miongozo ya usafiri wa anga ya kimataifa.

Jedwali linapendekezwa kurekebishwa katika kipengele cha 27 kinapendekezwa kurekebishwa kwa kusamehe kodi ya ongezeko la thamani kwenye mafuta ya kula yanayozalishwa ndani ya nchi kwa kutumia mbegu zinazozalishwa nchini kwa muda wa mwaka mmoja kuanzia Julai 1, 2026 mpaka Juni 30, 2027. Lengo la marekebisho yanayopendekezwa ni kuweka unafuu wa bei ya mafuta ya kula nchini. Vilevile kipengele cha 31 kinapendekezwa kurekebishwa kwa kusamehe kodi ya ongezeko la thamani kwenye *turbojets, turbo-propellers na gas turbines* nyinginezo zinazotambulika kwa HS Heading 84.11 pamoja na matairi ya ndege yanayotambulika kwa HS Code 4011.30.00. Lengo la marekebisho yanayopendekezwa ni kupunguza gharama za uendeshaji na kuchochea uwekezaji kwenye sekta ya anga nchini.

Jedwali linapendekezwa kurekebishwa katika kipengele cha 33 kwa kuweka masharti ya msamaha wa kodi ya ongezeko la thamani kwenye mita janja za mitungi gesi ya kupikia zinazoingizwa nchini zinazotambulika kwa HS Code 9028.10.00. Msamaha husika utatolewa kwa wasambazaji wa gesi ya kupikia pekee. Lengo la marekebisho yanayopendekezwa ni kuchochea matumizi ya nishati safi. Vilevile, kipengele cha 36 kinapendekezwa kuongezwa ili kutoa msamaha wa kodi ya ongezeko la thamani kwenye nguo na mavazi yanayozalishwa kwa kutumia pamba inayozalishwa ndani ya nchi. Lengo la marekebisho yanayopendekezwa ni kuchechemua ukuaji wa viwanda vinavyotumia malighafi ya pamba inayozalishwa nchini.

Jedwali linapendekezwa kurekebishwa kwa kuongeza kipengele cha 37 ili kuweka masharti ya kusamehe kodi ya ongezeko la thamani kwenye vifaa vitakavyotumika katika vituo vya kuchaji magari yanayotumia umeme vinavyoingizwa nchini vinavyotambulika kwa HS Code 8504.40.00. Lengo la marekebisho yanayopendekezwa ni kuhamasisha matumizi ya nishati safi na kulinda mazingira.

Sehemu ya Ishirini na Sita ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Elimu na Mafunzo ya Ufundi Stadi, Sura ya 82 ambapo kifungu cha 19 kinapendekezwa kurekebishwa ili kuweka bayana wigo wa msamaha kwa taasisi za Serikali zisizopaswa kulipa Tozo ya Maendeleo ya Ufundi Stadi.

Sehemu ya Ishirini na Saba ya Muswada inapendekeza kurekebisha Sheria ya Uhifadhi wa Wanyamapori, Sura ya 283, ambapo kifungu cha 8 kinapendekezwa kurekebishwa ili kuondoa sharti kuhusu ada ya pango katika maeneo ya wazi. Lengo la marekebisho yanayopendekezwa ni kuboresha shughuli za uhifadhi wa wanyamapori katika maeneo ya wazi.

Dodoma,
14th June, 2026

KHAMIS MUSSA OMAR
Minister for Finance