

THE UNITED REPUBLIC OF TANZANIA

No. 2

30th June, 2026

ACT SUPPLEMENT

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THE FINANCE ACT, 2026

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THE UNITED REPUBLIC OF TANZANIA



NO. 2 OF 2026

I ASSENT

SAMIA SULUHU HASSAN

President[30th June, 2026]

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”.

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

Construction
Cap. 442

5. This Part shall be read as one with the Electronic Transactions Act, hereinafter referred to as the “principal Act”.

Amendment
of section 13

6. 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

7. 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

8. 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 year on year actual inflation rate for the period ending March 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, charges or fees payable in respect of services specified under subsections (6), (7), (9)(d) and (14) at the rate specified in the respective subsections that are provided or delivered by a non-resident through internet or any other electronic form 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) 18% in respect of the imported vehicle aged eight years but not more than ten years;

(b) 35% in respect of the imported

- vehicle aged more than ten years but not more than twenty years;
- (c) 40% in respect of the imported vehicle aged more than twenty years;” and

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

Addition of
section 146B

9. 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 use during construction of mining project in which the Government has ownership interest:

Provided that, the remission shall not be granted in respect of petroleum products.

(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

10. 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.			
		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.			
	2009.11.00				
	2009.12.00				
	2009.19.00				
	2009.21.00				
	2009.29.00				
	2009.31.00				
	2009.39.00				
	2009.41.00				
	2009.49.00				
	2009.50.00				
	2009.61.00				
	2009.69.00				
	2009.71.00				
	2009.79.00				
	2009.81.00				
	2009.89.00				
	2009.90.00				
		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. 1,012.8 0 per/kg	Tshs. 1,093.8 2 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. 56.00 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. 56.00 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	/	Tshs. 67.10 per litre	Tshs. 72.47 per litre
	Imported	/	Tshs. 67.10 per litre	Tshs. 72.47 per litre
	-Other			
2202.91.00	-- Non-alcoholic beer	/		
	Locally produced	/	Tshs. 673.20 per litre	Tshs. 727.06 per litre
	Imported	/	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	/	Tshs. 134.2 per litre	Tshs. 144.94 per litre
	Other locally produced products under this Hs Code	/	Tshs. 561.00 per litre	Tshs. 605.88 per litre
	Imported	/	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	/	Tshs. 630.00 per litre	Tshs. 680.40 per litre
	Made from wholly or partially Imported Barley	/	Tshs. 928 per litre	Tshs. 1,002.2 4 per litre
	Imported	/	Tshs. 973.90 per litre	Tshs. 1,051.8 1 per litre

	2203.00.90	---Other			
		Made from 100 % Locally Grown Barley	/	Tshs. 630.00 per litre	Tshs. 680.40 per litre
		Made from wholly or partially Imported Barley	/	Tshs. 928 per litre	Tshs. 1,002.24 per litre
		Imported	/	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%	/	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	/	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%	/	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	/	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%	/	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	/	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
	2204.29.00	-- Other			
		With the domestic grapes content exceeding 75%	/	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	/	Tshs. 5,615 per litre	Tshs. 6,064.20 per litre
	2204.30.00	- Other grape must			
		With the domestic grapes content exceeding 75%	/	Tshs. 2,481.0	Tshs. 2,679.4

				0 per litre	8 per litre
		other	/	Tshs. 5,615 per litre	Tshs. 6,064.2 0 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%	/	Tshs. 215.00 per litre	Tshs. 232.20 per litre
		Other	/	Tshs. 5,615 per litre	Tshs. 6,064.2 0 per litre
	2205.90.00	- Other			
		With the domestic grapes content exceeding 75%	/	Tshs. 2,481.4 5 per litre	Tshs. 2,679.9 7 per litre
		other	/	Tshs. 5,615 per litre	Tshs. 6,064.2 0 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	/	Tshs. 2,974.7 4 per litre	Tshs. 3,212.7 2 per litre
		Imported	/	Tshs. 2,974.7 4 per litre	Tshs. 3,212.7 2 per litre
	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	/	Tshs. 555.00 per litre	Tshs. 599.40 per litre
		Imported	/	Tshs. 978.90	Tshs. 1,057.2

			per litre	1 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%	/	Tshs. 88.20 per litre	Tshs. 95.26 per litre
	Other/Imported	/	Tshs. 2974.74 per litre	Tshs. 3212.72 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	/	Tshs. 4,000 per litre	Tshs. 4,320 per litre
		Imported	/	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.	/	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)	/	Tshs. 2,491.45 Per litre	Tshs. 2,690.77 Per litre
		Other locally produced products under this heading	/	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	/	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
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2208.30.00	- Whiskies	<i>l</i>	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	<i>l</i>	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
2208.50.00	- Gin and Geneva	<i>l</i>	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
2208.60.00	- Vodka	<i>l</i>	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
2208.70.00	- Liqueurs and cordials	<i>l</i>	Tshs. 4,411.06 per litre	Tshs. 4,763.94 per litre
	- Other:			
2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	<i>l</i>	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%	<i>mil</i>	Tshs. 14,936.40 per mil	Tshs. 16,151.3 1 per mil
	Locally produced with filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 35,310.00 per mil	Tshs. 38,154.8 0 per mil
	Other	<i>mil</i>	Tshs. 67,076.10 per mil	Tshs. 72,462.1 9 per mil
2402.20.90	--- Other			
	Locally produced without filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 14,936. 40 per mil	Tshs. 16,151. 31 per mil
	Locally produced with filter tip and containing domestic tobacco exceeding 75%	<i>mil</i>	Tshs. 35,310. 00 per mil	Tshs. 38,154. 80 per mil
	Other	<i>mil</i>	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 proportion:			
2403.19.00	-- Other (for example cut rag/filler)			
	Locally produced containing domestic tobacco exceeding 75%	kg	Tshs. 9,600.0 0 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
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
	Imported	kg	Tshs. 400 per kg	Tshs. 432 per kg

	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			
8523.49.90	-- 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)	<i>u</i>	N/A	5%

”

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

Construction
Cap. 196

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

Amendment
of Schedule

12. 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 <i>percentum</i> 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 2529.10.00	Ten <i>percentum</i> of FOB or TZS 200 per kilogram, whichever is higher

”

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

Construction
Cap. 285

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

Amendment
of section 88

14. 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

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

Amendment
of section 34

16.-(1) The principal Act is amended in section 34 by-

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

“Provided that-

(i) 7 percent of the amount collected from land-based casino shall be distributed as follows:

(aa) 70 percent to AIDS Trust Fund;
and

(bb) 30 percent to Universal Health Insurance Fund;

(ii) 13 percent of the amount collected from sports betting shall be distributed as follows:

(aa) 70 percent to AIDS Trust Fund;
and

(bb) 30 percent to Universal Health Insurance Fund.”;

- (b) deleting subsection (2); and
- (c) renumbering subsections (3) to (6) as subsections (2) to (5) respectively.

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

Construction
Cap. 276

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

Amendment
of section 18A

18. 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

19. 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	5%

		for doors	
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

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

Amendment
of section 10

21. 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,

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as may be approved by the Cabinet:

Provided that the exemption granted under paragraph (b) (iii) shall be granted during construction of mining project and ceases immediately upon the commencement of production.”.

Amendment
of section 33A

22. 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

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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)”.

Amendment
of section 44

23. 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 was 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.”.

Amendment
of section 116

24. 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

25. 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.

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(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.”.

Amendment
of section 118

26. The principal Act is amended in section 118(a), by adding immediately after subparagraph (ii) the following:
“(iii) who has paid single installment tax under section 116A; or”.

Amendment
of First
Schedule

27. The principal Act is amended in First Schedule-
(a) in paragraph 2-

- (i) in subparagraph (2), by deleting the figure “100,000,000” and substituting for it the figure “200,000,000”;
- (ii) deleting the proposed Table and substituting for it with the following:

“

NO.	TURNOVER	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	NIL - for the first twelve months from the date of obtaining the Taxpayer Identification Number for	NIL - for the first twelve months from the date of obtaining the Taxpayer Identification Number for

	Number for purposes of commencing a business exceeds Tshs 4,000,000/= but does not exceed Tshs 200,000,000/=	purposes of commencing business.	purposes of commencing 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/=	4.0% of turnover	

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

“(4) An individual who meets the conditions specified in item 2 of the Table under subparagraph (3) shall apply to the Commissioner for exemption provided therein, and the Commissioner shall grant such exemption where he is satisfied that the applicant fulfils the specified conditions or other conditions as may be specified in the regulations.”.

(iv) in subparagraph (5) class A by adding the words “including three wheelers” immediately after the words “than 5,” appearing in item 1;

(b) renumbering subparagraphs (4) and (5) as paragraphs (5) and (6) respectively; and

(c) 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.”.

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28. 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

29. 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

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

Repeal and
replacement
of section 36

31. 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

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

General
amendment

33. 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

34. 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-

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- (a) an urban authority established under the Local Government (Urban Authorities) Act;

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- (b) a township authority established under the Local Government (District Authorities) Act;”;

- (b) deleting the definition of the terms “Commissioner General” and “Tanzania Revenue Authority”.

Amendment
of section 4

35. 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

36. 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

37. 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

38. 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

39. The principal Act is amended in section 19 by deleting the words “by Tanzania Revenue Authority”.

Amendment
of section 26

40. 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 or through any other means as may be prescribed by the relevant rating authority.”.

Amendment
of section 33

41. 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

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

Amendment
of section 45

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

Addition of
section 47

44. The principal Act is amended by adding immediately 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

45. 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

46. 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

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

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

Construction
Cap. 290

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

Amendment
of section 4

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

Amendment
of section 6

50. 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

51. 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

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

“Collection
of property
rate and
advertiseme
nt 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

53. The principal Act is amended in 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

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

Addition of
section 149A

55. 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 geoscientific 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

56. 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

57. 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

58. This Part shall be read as one with the National Planning Commission Act, hereinafter referred to as the “principal Act”.

Amendment
of section 6

59. 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, na kiuchumi.

(5) Kwa madhumuni ya kifungu hiki “miradi ya maendeleo ya kitaifa” maana yake ni miradi ya maendeleo iliyobainishwa kwenye Mpango wa Maendeleo wa Taifa kwa mwaka wa fedha husika.”; and

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

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

Construction
Cap. 170

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

Amendment
of section 72

61. 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 industrial parks special economic zones or export processing zones and infrastructure for value addition.”; and

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

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

Construction
Cap. 220

62. 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

63. 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(2), 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 Road Fund Board to be distributed amongst the Fund and Tanzania Rural Roads Agency in

the manner prescribed in the regulations made by the Minister in consultation with roads Minister and 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;

(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;

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(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;

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

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

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

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

Construction
Cap. 168

64. This Part shall be read as one with the Road Traffic Act, hereinafter referred to as the “principal Act”.

Amendment
of section 13

65. 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:

Provided that-

(i) this paragraph shall not apply to a motor vehicle or trailer transferred for temporary use within a period of three months, in which case the procedure applicable for temporary transfer of motor vehicle or trailer shall be as prescribed in regulations made under section 128(2); and

(ii) this paragraph shall come into operation on 1st January, 2027.”.

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

Construction
Cap. 189

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

Amendment
of section 2

67. 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

68. 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

69. 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/=
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”

(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

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

Addition of
section 8A

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

“Framework
agreement

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

Amendment
of section 22

72. 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

73. 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

74. 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

75. 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

76. 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

77. 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 or one hundred percent of the tax shortfall, whichever amount is greater”.

Addition of
section 94A

78. The principal Act is amended by adding immediately after section 94 the following:

“Offence of
abuse of
exemption
or
remission

94A.-(1) A person granted exemption or remission pursuant to a framework agreement entered with the Government, who-

- (a) uses the exempted goods for purposes other than purposes for which the exemption was granted;
- (b) transfers the exempted goods to another person without the approval of the Commissioner; or
- (c) uses false or misleading statement to obtain the exemption,

commits an offence and on conviction shall be liable to a fine equal to one hundred percent of the amount of tax exempted, and the exemption or remission granted shall become due and payable as if such exemption or remission was not granted.”.

Amendment
of section 95

79. 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

80. 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 “a return”;

- (b) in paragraph 2(1), by-
- (i) deleting subparagraph (e); and
 - (ii) renaming subparagraph (f) as subparagraph (e).

PART XXII
AMENDMENT OF THE TANZANIA COMMISSION FOR AIDS
ACT,
(CAP. 379)

Construction
Cap. 379

81. This Part shall be read as one with the Tanzania Commission for AIDS Act, hereinafter referred to as the “principal Act”.

Amendment
of section 18

- 82.** The principal Act is amended in section 18(1), by-
- (a) deleting the word “twelve” appearing in paragraph (i) and substituting for it the word “nine”; and
 - (b) deleting figure “6” appearing in paragraph (j) and substituting for it the word “five”.

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

Construction
Cap 408

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

Amendment
of section 8

84. 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

- 85.** 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 XXIV
AMENDMENT OF THE TANZANIA REVENUE AUTHORITY
ACT,
(CAP. 399)

Construction
Cap. 399

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

Amendment
of First
Schedule

87. 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 XXV
AMENDMENT OF THE UNIVERSAL HEALTH INSURANCE
ACT,
(CAP. 161)

Construction
Cap. 161

88. This Part shall be read as one with the Universal Health Insurance Act hereinafter referred as the “principal Act”.

Amendment
of section 25

89. 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) by deleting the word “tano” and substituting for it the word “nne” appearing in paragraph (d);

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

“(m) shilingi ishirini kwa kila kilogramu moja ya sukari inayoingizwa nchini, itakayolipwa kutokana na tozo iliyowekwa na kukusanywa kwa mujibu wa Sheria ya Tasnia ya Sukari;”and

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

Sura ya 251

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

Construction
Cap. 148

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

Amendment
of section 5

91. 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

92. 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 the exemption shall apply to goods or services exclusively for construction of mining project and ceases immediately upon the commencement of production.”; 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

93. The principal Act is amended in section 11, by-

- (a) deleting the proviso appearing at the end of subsection (1); and
(b) 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

94. 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

95. 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 Schedule

96. 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
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“

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- (bb) adding immediately after subitem 6 the following:

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

”

- (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
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“

”

- (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;”.

(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.

34. An import of electric vehicle charging station of H.S Code 8504.40.00 by licenced electric vehicle charging service provider.”.

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

Construction
Cap. 82

97. 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

98. 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 XXVIII
AMENDMENT OF THE WILDLIFE CONSERVATION ACT,
(CAP. 283)

Construction
Cap. 283

99. This Part shall be read as one with the Wildlife Conservation Act, hereinafter referred to as the “principal Act”.

Amendment
of section 8

100. The principal Act is amended in section 8(3)(b)(iv) by deleting the word “concession”.

Passed by the National Assembly on the 25th June, 2026

BARAKA ILDEPHONCE LEONARD,
Clerk of the National Assembly

