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SPECIAL BILL SUPPLEMENT

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THE FINANCE ACT, 2025

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(CAP. 283)



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

Dodoma,
12th June, 2025

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, 2025.

Commencement

2. This Act shall come into operation on the 1st day of July, 2025.

**PART II
AMENDMENT OF THE AIRPORT SERVICE CHARGE ACT,
(CAP. 365)**

Constructi
on
Cap. 365

3. This Part shall be read as one with the Airport Service Charge Act, hereinafter referred to as the “principal Act”.

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

Amendment of section 3

- (a) deleting the word “ten” appearing in subsection (2) and substituting for it with the word “eleven”; and
- (b) deleting the word “forty” appearing in subsection (3) and substituting for it figure “40.4”.

Amendment of section 7

- 5.** The principal Act is amended in section 7, by-
- (a) deleting the words “the last working” appearing in subsection (1) and substituting for them the figure “20th”;
 - (b) adding immediately after subsection (1) the following:

“(2) Nine percent of moneys collected under section 3(2) and one percent of moneys collected under section 3(3) as airport service charge as collected by the Commissioner General of the Tanzania Revenue Authority shall be distributed and remitted as follows:

 - (a) 70 percent to the AIDS Trust Fund;
 - (b) 30 percent to the Universal Health Insurance Fund.”;
 - (c) deleting the words “the last working” appearing in subsection (3) and substituting for them the figure “20th”.

PART III
AMENDMENT OF THE BANKING AND FINANCIAL
INSTITUTIONS ACT,
(CAP. 342)

Construction of Cap. 342

6. This Part shall be read as one with the Banking and Financial Institutions Act, hereinafter referred to as the “principal Act”.

Addition of section 39A

7. The principal Act is amended by adding immediately after section 39 the following:

“Loss minimiser mandate

39A.-(1) The DIB may, in consultation with the Bank where it considers appropriate for the purpose of reducing the risk or averting threatened loss to the Fund, on such

terms and conditions as it may prescribe, lend, place deposit with, issue guarantee or purchase the assets of a bank or financial institution, provided that the amount placed as deposit, lent, used to purchase assets or issued as a guarantee is limited to costs which would be incurred in a payout of insured depositors in liquidation.

(2) For the purpose of ensuring that the funds advanced under subsection (1) are used solely to resolve a weakening bank or financial institution, the Bank shall, in consultation with DIB, prescribe actions and restrictions to be observed by the bank or financial institution.

(3) Nothing in subsection (1) shall be construed to mean that the DIB shall provide any financial assistance in circumstances other than for resolution of the contributor to the Fund.”.

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

Constructi
on
Cap. 197

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

Amendme
nt of
section 5

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

- (a) adding the words “financial consumer protection” immediately after the words “licensing and revocation of licences” appearing in subsection (1); and
- (b) adding immediately after subsection (3) the following:

“(4) Members of the Bank’s decision-making bodies and its employees shall, in the course of exercising the functions stipulated

under this Act, perform their duties independently, free from external influence originating from any person or entity.”.

Amendment of section 9

10. The principal Act is amended in section 9, by-
(a) deleting subsection (1) and substituting for it the following:

“(1) There shall be a Board of Directors of the Bank which shall be responsible for-

- (a) overall control and supervision of the Bank;
- (b) determining the policy of the Bank in line with its objectives;
- (c) overseeing the performance of the Bank in carrying out its functions;
- (d) ensuring the Bank’s policy statements are consistent with its primary objective and policies;
- (e) approving the budget and strategic plan of the Bank; and
- (f) performing such other functions conferred or imposed upon the Board by this Act or any other written law:

Provided that, the Governor and any other member of the Board may refer any matter for consideration by the Board.”;

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

“(2) In exercising its functions under subsection (1), the Board may direct any investigation to be conducted where it deems necessary for the purpose of fulfilling its responsibilities under this Act.”;

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

“(7) Members of the Board shall be appointed at different times so that the respective expiry dates of the members’ terms of office fall at different times.”;

- (d) deleting paragraph (e) of subsection (2) and substituting for it the following:
“(e) seven non-executive Directors at least two of whom shall hail from either side of the United Republic.”;
- (e) deleting the words “three years” appearing in subsection (4) and substituting for them the words “four years”;
- (f) renumbering subsections (2) to (7) as subsections (3) to (9) respectively.

Repeal
and
replacement
of
section 12

11. The principal Act is amended by repealing section 12 and replacing for it the following:

“Standing
Committees

12.-(1) There shall be a Monetary Policy Committee and an Audit Committee which shall perform the duties provided under this Act.

(2) The Monetary Policy Committee shall be responsible for the formulation of the monetary policy of the Bank and shall be composed of-

- (a) the Governor who shall be a Chairman;
- (b) Deputy Governors;
- (c) three independent members from the private sector appointed by the Minister from among persons with knowledge and experience in economics or financial markets, at least one of whom shall hail from either side of the United Republic; and
- (d) the Permanent Secretary responsible for finance in the Government of the United Republic and the Principal Secretary to the Treasury of the Revolutionary Government of Zanzibar or

their representatives, all of whom shall be non-voting members.

(3) The quorum at a meeting of the Monetary Policy Committee shall be the Governor, Deputy Governors and at least two of the members under subsection (2)(c).

(4) In the discharge of its duties, the decision of the Monetary Policy Committee shall be final.

(5) Members of the Monetary Policy Committee shall be paid such allowances as may be determined by the Board and approved by the Minister.

(6) Members appointed under subsection (2)(c) shall hold office for a period of four years and may be re-appointed for one further term.

(7) The criteria for disqualification and grounds for removal from office specified under section 10(2) shall apply to members of the Committee appointed under subsection (2)(c).

(8) The Audit Committee shall be composed of at least three members appointed by the Board from amongst non-executive Directors, who shall elect one amongst them to be a Chairman on annual basis.

(9) The Audit Committee shall be responsible for-

- (a) reviewing and approving the annual financial statements prior to adoption by the Board;
- (b) overseeing the risk management function of the Bank;

- (c) reviewing and approving audit reports; and
- (d) performing such other duties which are relevant to its functions.

(10) The Audit Committee shall report to the Board all matters relating to execution of its functions.

(11) Removal of a member of the Audit Committee shall be made by the Committee through a reasoned decision adopted by the Board.

(12) The quorum at a meeting of the Audit Committee shall be three members, one of whom shall be the Chairman.”.

Addition
of section
12A

12. The principal Act is amended by adding immediately after section 12 the following:

“Other
committees

12A.-(1) The Board may establish such other committees as it deems necessary for proper performance of its duties under this Act.

(2) A committee established under this section shall report to the Board at its next regular meeting on the proceedings and actions of the committee, and the Board may approve, vary or reverse any decision of the committee or may give directives affecting any action of the committee as the Board may deem fit.

(3) Subject to the provisions of this Act and any directives given by the Board, a committee formed under this section shall regulate its own proceedings and keep minutes of its meetings, reflecting its position on the issues raised and determined.

(4) The members of committees shall hold office for a period of four years and may be re-appointed for one further term.

(5) Members of any committee formed under this section shall be paid such allowances as may be determined by the Board.”.

Amendme
nt of
section 19

13. The principal Act is amended in section 19(1) by adding the words “within six months from the date the Minister receives a request for recapitalisation from the Bank,” immediately after the word “Republic”.

Amendme
nt of
section 20

14. The principal Act is amended in section 20, by-

(a) deleting the words “of three years” appearing in subsection (3) and substituting for them the words “not exceeding five years”;

(b) adding a proviso immediately after subsection (3) as follows:

“Provided that, such period shall be subject to the person’s age of retirement.”;

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

“(4) The head of internal audit and other auditors shall be persons with competence in audit, accounts, finance, information technology or other disciplines relevant to the functions of the Audit Committee.”;

(d) deleting subsection (4) and substituting for it the following:

“(4) The Internal Audit function shall be fully compliant with international audit standards and shall be responsible for-

(a) developing procedures of internal audit;

(b) examining and assessing business processes, including quality of internal control and risk management methods, information

systems used and other subjects;
and

(c) examining the financial statements and the enforcement of the Bank expenses estimate and investment allowances, confirming that by a notice.”; and

(e) renumbering subsections (4) to (6) as subsections (5) to (7) respectively.

Amendme
nt of
section 38

15. The principal Act is amended in section 38 by adding immediately after subsection (2) the following:

“(3) For the purpose of facilitating payment transactions, the Bank may open accounts, accept deposits, collect money and other monetary claims on behalf of payment system providers other than banks and financial institutions.”.

Amendme
nt of
section 40

16. The principal Act is amended in section 40 by deleting subsection (1) and substituting for it the following:

“(1) The Bank may, on terms and conditions as it may prescribe, grant loans and advances to banks and financial institutions for a period not exceeding three months against the collateral of-

(a) credit instruments;

(b) treasury bills; or

(c) performing loans or any other credit instruments or securities as may be prescribed by the Bank if the loan is necessary to contain liquidity crisis in order to contain systematic implications and safeguard stability of the financial system.”.

Amendme
nt of
section 60

17. The principal Act is amended in section 60 by deleting subsection (2) and substituting for it the following:

“(2) There shall be consultation between the Government and the Bank on any matter affecting the functions, powers and duties of the Bank including in preparation of the Government’s budget, financial legislation or any proposals, measures or transactions relating thereto.”.

Repeal
and
replaceme
nt of
section 69

18. The principal Act is amended by repealing section 69 and substituting for it the following:

“Temporary
advances in
unforeseeable or
unavoidable
event

69.-(1) Without prejudice 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 the purposes of this section, unforeseeable or unavoidable event includes:

Cap. 242

- (a) a disaster as defined in the Disaster Management Act;
- (b) an external economic event, circumstance or cause;
- (c) a state of emergency declared under the Constitution; and
- (d) a public health emergency which includes outbreak and spread of an infectious disease affecting or likely to affect a substantial part of the population within a short period which may substantially and materially disrupt or is likely to substantially and materially

disrupt the stability of the economy and financial system.”.

**PART V
AMENDMENT OF THE BUDGET ACT,
(CAP. 439)**

Constructi
on
Cap. 438

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

Addition
of section
60A

20. The principal Act is amended by adding immediately after section 60 the following:

“Approval prior to establishment, review and imposition of fees, etc.

60A. Where a ministry, independent department, agency, authority or other Government institution intends to establish, review or impose any fees, levies or charges, such ministry, independent department, agency, authority or Government institution shall seek prior approval of the Minister.”.

**PART VI
AMENDMENT OF THE BUSINESS LICENSING ACT,
(CAP. 101)**

Constructi
on
Cap. 101

21. This Part shall be read as one with the Business Licensing Act hereinafter referred as the “principal Act”.

Amendme
nt of
section 4

22. The principal Act is amended in section 4 by deleting subsection (4).

Addition
of section
14A

23. The principal Act is amended by adding immediately after section 14 the following:

“Business restriction on non-citizens

14A. A licensing authority shall not issue a business licence to a non-citizen unless such business is allowed for non-citizens.

(2) The Minister may, by order published in the *Gazette*, specify business activities which shall not be carried out by non-citizens.”.

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

Constructi
on
Cap. 203 **24.** This Part shall be read as one with the Cashewnut Industry Act, hereinafter referred to as the “principal Act”.

Amendme
nt of
section 18 **25.** The principal Act is amended in section 18 by deleting the proviso to subsection (2) and substituting for it the following:

“Provided that, from the 1st day of July 2025, the Tanzania Revenue Authority shall deposit the whole amount of export levy collected under subsection (1) into the Cashewnut Board’s bank account at the Bank of Tanzania for a period of four years.”.

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

Constructi
on
Cap. 147 **26.** This Part shall be read as one with the Excise (Management and Tariff) Act, hereinafter referred to as the “principal Act”.

Amendme
nt of
section 2 **27.** The principal Act is amended in section 2 by adding the following definition in the appropriate alphabetical order:

Cap. 197 ““financial institution” means a bank or
Cap. 342 financial institution established or
licensed under the Bank of Tanzania
Cap. 407 Act or the Banking and Financial
Institutions Act, including a
microfinance service provider falling

under Tier 1 recognised under the Microfinance Act;”.

Amendment of section 10

28. The principal Act is amended in section 10 by deleting the words “on the 31st December in each year” appearing in subsection (5) and substituting for them the words “twelve months from the date of issuance”.

Amendment of section 126

29. The principal Act is amended in section 126-

(a) by deleting figure “17%” appearing in subsection (4) and substituting for it figure “17.5%”;

(b) in subsection (5) by deleting paragraph (a) and substituting for it the following:

“(a) the use of a cable or mobile phone either fixed or wireless, the amount payable for electronic communication service or data supplied in relation to the use of a cable, fixed mobile phone or wireless phone;”;

(c) by deleting the words “five *percentum*” appearing in subsection (6) and substituting for them the words “ten *percentum*”;

(d) in subsection (12) by adding immediately after paragraph (c) the following:

“(d) any other service provider of money transfer and payment system who employs independent systems other than financial or telecommunication systems.”; and

(e) adding immediately after subsection (15) the following:

“(16) There shall be charged in addition to any other rates imposed under the law, a duty at a rate of 20% on imported used tableware, kitchenware, utensils, cutlery and other related products of headings 39.24, 44.19 and 82.15, HS Code 7323.91.00, 7323.92.00, 7323.93.00, 7323.94.00, 7323.99.00, 7418.10.00, 7615.10.10 and 7615.10.90.

(17) There shall be charged an excise duty at the rate of Tshs. 22,000/= per each tonne of carbon emitted from coal or natural gas.”.

Amendme
nt of
section
128

30. The principal Act is amended in section 128 by adding the words “on a date not later than 25th day of the month following the month to which the return relates” immediately after the words “Commissioner General” appearing at the end of that section.

Amendme
nt of
section
129

31. The principal Act is amended in section 129(b) by deleting the words “last day” and substituting for them the words “25th day”.

Amendme
nt of
section
132

32. The principal Act is amended in section 132 by adding figure “22.05” immediately after the figure “22.04” wherever it appears in the proviso.

Amendme
nt of
section
146A

33. The principal Act is amended in section 146A by adding immediately after paragraph (b) the following:

“(c) production of any other product which is not excisable under Heading 22.04, 22.05 and 22.08.”.

Amendme
nt of
Schedule

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

(a) adding immediately after Heading 05.01 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	N/A	Tshs. 500 per kg
	1517.90.00	-Other			
		Imported	kg	N/A	Tshs. 500 per kg

(b) adding immediately before Heading 17.04 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
16.01	1601.00.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.			
		Locally produced	kg	N/A	5%
		Imported	kg	N/A	10%

(c) adding below H.S Code 1905.31.00 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
		- Other:			
	1905.90.90	--- Other			
		Locally produced	kg	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(d) adding immediately after Heading 19.05 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
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	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(e) adding immediately before Heading 20.09 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
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	N/A	Tshs. 50 per kg
		Imported	kg	N/A	Tshs. 100 per kg

(f) adding immediately before Heading 21.06 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.			
		Locally produced	kg	N/A	5%
		Imported	kg	N/A	10%

(g) deleting the words “Tshs 561 per litre” appearing in the sixth column under the description “locally produced” in HS Code 2202.99.00 and substituting for them the words “Tshs 134.2 per litre”;

(h) deleting the whole of Heading 22.03 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.03		Beer made from malt			
	2203.00.10	---Stout and porter	l		
		Locally produced			
		Made from 100 % Locally Grown Barley	l	Tshs. 620.00 per litre	Tshs. 640.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 918.00 per litre	Tshs. 938.00 per litre
		Imported		TZS. 963.90 per litre	TZS. 983.90 per litre
	2203.00.90	---Other			

		Locally produced	l		
		Made from 100 % Locally Grown Barley	l	Tshs. 620.00 per litre	Tshs. 640.00 per litre
		Made from wholly or partially Imported Barley	l	Tshs. 918.00 per litre	Tshs. 938.00 per litre
		Imported		Tshs. 963.90 per litre	Tshs. 983.90 per litre

(i) deleting the whole of Heading 22.04 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
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. 200.00 per litre	Tshs. 230.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,630 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. 200.00 per litre	Tshs. 230.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs.5,630 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. 200.00 per litre	Tshs. 230.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,630 per litre
	2204.29.00	-- Other			
		With the domestic grapes content exceeding 75%	l	Tshs. 200.00 per litre	Tshs. 230.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,630 per litre
	2204.30.00	- Other grape must			
		With the domestic grapes content exceeding 75%	l	Tshs. 2,466.00 per litre	Tshs. 2,496.00 per litre
		other	l	Tshs. 5,600 per litre	Tshs. 5,630 per litre

(j) deleting the whole of Heading 22.05 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
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. 200.00 per litre	Tshs. 230.00 per litre
		Other	l	Tshs. 5,600 per litre	Tshs. 5,630 per litre
	2205.90.00	- Other			

		With the domestic grapes content exceeding 75%	1	Tshs. 2,466.45 per litre	Tshs. 2,496.45 per litre
		other	1	Tshs. 5,600 per litre	Tshs. 5,630 per litre

(k) deleting the whole of Heading 22.06 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
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. 2,959.74 per litre	Tshs. 2,989.74 per litre
		Imported	l	Tshs. 2,959.74 per litre	Tshs. 2,989.74 per litre
	2206.00.20	--- Opaque beer (for example Kibuku)			
		Beer made from 100% local unmalted cereals	l	Tshs. 540.00 per litre	Tshs. 570.00 per litre
		Imported		Tshs. 963.90 per litre	Tshs. 993.90 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 73.20 per litre	Tshs 103.20 per litre
		Other/Imported	l	Tshs. 2959.74 per litre	Tshs. 2989.74 per litre

- (l) deleting the words “Tshs 5,000 per litre” appearing in the sixth column under the description “locally produced” in HS Code 2207.10.00 and substituting for them the words “Tshs 4,000 per litre”;
- (m) deleting the words “Tshs 7,000 per litre” appearing in the sixth column under the description “Imported” in HS Code 2207.10.00 and substituting for them the words “Tshs 5,000 per litre”;
- (n) deleting the whole of Heading 22.08 and substituting for it the following:

\	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
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. 540.00 per litre	Tshs. 590.00 per litre
	2208.60.00	- Vodka			

		Locally manufactured ready to drink of not more than 7% Alcohol By Volume (ABV)	l	Tshs. 2,466.45 Per litre	Tshs. 2,516.45 Per litre
		Other locally produced products under this heading	l	Tshs. 3,978.00 per litre	Tshs. 4,028.00 per litre
		Imported products under this heading:			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.30.00	- Whiskies	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar – cane products	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.50.00	- Gin and Geneva	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.60.00	- Vodka	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.70.00	- Liqueurs and cordials	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
		- Other:			
	2208.90.10	--- Distilled Spirits (e.g. Konyagi, Uganda Waragi)	l	Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre
	2208.90.90	---Other:		Tshs. 4,386.06 per litre	Tshs. 4,436.06 per litre

- (o) deleting the words “Tshs. 0.45 per cubic feet” appearing in the sixth column in HS Code 2711.11.00 and substituting for them the words “Tshs. 0.55 per cubic feet”;
- (p) deleting the words “Tshs. 0.45 per cubic feet” appearing in the sixth column in HS Code

2711.21.00 and substituting for them the words “Tshs. 0.55 per cubic feet”;

(q) adding immediately before Heading 25.23 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
24.04	2404.12.00	-- Other, containing nicotine			
		Locally manufactured	kg	N/A	30%
		Imported	kg	N/A	30%

(r) adding immediately after Heading 33.07 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or			

		covered with soap or detergent:			
	3401.11.00	-- For toilet use (including medicated products)			
		Imported	kg	N/A	10%
	3401.19.00	-- Other			
		Imported	kg	N/A	10%

(s) adding immediately before Heading 34.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
	3402.50.00	- Preparations put up for retail sale			
		Imported	kg	N/A	10%
	3402.90.00	- Other			
		Imported	kg	N/A	10%

(t) adding immediately after Heading 34.03 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			

	3604.10.00	- Fireworks			
		Locally Manufactured	kg	N/A	25%
		Imported	kg	N/A	25%

(u) adding immediately before Heading 39.17 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
		Imported	kg	N/A	Tshs. 400 per kg

(v) adding immediately before Heading 85.23 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
71.17		Imitation jewellery			
		- Of base metal, whether or not plated with precious metal:			
	7117.11.00	-- Cuff-links and studs			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%
	7117.19.00	-- Other			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%
	7117.90.00	- Other			
		Locally produced	kg	N/A	10%
		Imported	kg	N/A	10%

(w) adding below H.S Code 8543.40.90 the following:

Heading	H.S. Code No.	Description	Unit	Old Excise Rate	New Excise Rate
	8543.90.00	- Parts			
		Locally manufactured	kg	N/A	30%
		Imported	kg	N/A	30%

(x) deleting the whole of Heading 94.03 and substituting for it the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
94.03		Other furniture and parts thereof.			
	9403.10.00	-Metal furniture of a kind used in offices	u	20%	25%
	9403.20.00	-Other metal furniture	u	20%	25%
	9403.30.00	-wooden furniture of a kind used in offices	u	20%	25%
	9403.40.00	-Wooden furniture of a kind used in the kitchen	u	20%	25%
	9403.50.00	-Wooden furniture of a kind used in the bedroom	u	20%	25%
	9403.60.00	-Other wooden furniture	u	20%	25%
	9403.70.00	-Furniture of plastics	u	20%	25%
		-Furniture of other materials, including cane, osier, bamboo or similar materials:			
	9403.82.00	--Of bamboo	u	20%	25%
	9403.83.00	--Of rattan	u	20%	25%
	9403.89.00	--Other	u	20%	25%
		-Parts			
	9403.91.00	--Of wood	u	20%	25%
	9403.99.00	--Other	u	20%	25%

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

Constructi
on
Cap. 196

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

Amendme
nt of
section 2

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

““Commissioner” means the
Commissioner General appointed
under the Tanzania Revenue
Authority Act;”.

Amendme
nt of
Schedule

37. The principal Act is amended in the Schedule by adding immediately after item 5 the following:

No.	Item	Rate
6.	Veneered sheets of heading 44.08	Thirty <i>percentum</i> of the value of the commodity (f.o.b) or TZS 150 per kilogram whichever is greater

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

Constructi
on
Cap.285

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

Amendme
nt of
section 79

39. The principal Act is amended in section 79(1), by-
(a) deleting paragraph (a) and substituting for it the following:

“(a) 1.5% of the fees collected from business licenses issued under the Business Licensing Act;”;

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

“(c) one percent of gross revenue of the Energy and Water Utilities Regulatory Authority,

the Land Transport Regulatory Authority, the Tanzania Communications Regulatory Authority, the Tanzania Civil Aviation Authority, the Tanzania Shipping Agencies Corporation and such other regulatory authorities as provided in any other relevant law;”.

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

“(2) Funds collected under subsection (1)(a) and (c) shall be remitted monthly to the account of the Commission opened at the Bank of Tanzania.”

(d) renumbering subsections (2) and (3) as subsections (3) and (4) respectively.

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

Constructi
on
Cap. 41

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

Amendme
nt of
section 34

41. The principal Act is amended in section 34-

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

“(a) land-based casino shall be taxed at a rate of 15 percent on the amount or value of winnings provided that, 20 percent of the collected amount shall be distributed as follows:

- (i) 70 percent to AIDS Trust Fund; and
- (ii) 30 percent to Universal Health Insurance Fund;

(b) sports betting shall be taxed at the rate of 15 percent on the amount or value of winnings provided that 33 percent of the collected amount shall be distributed as follows:

- (i) 70 percent to AIDS Trust Fund; and

- (ii) 30 percent to Universal Health Insurance Fund;”
- (b) in subsection (4), by-
 - (i) adding the words “and” immediately after paragraph (a);
 - (ii) deleting paragraph (b) and substituting for it the following:
 - “(b) filing return and remitting withheld gaming tax on winnings to the Commissioner electronically on or before the seventh day of the month following the month of payment of the winning.”;
 - (c) deleting paragraph (c).

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

Constructi
on
Cap. 276

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

Amendme
nt of
section 2

43. The principal Act is amended in section 2 by inserting in the appropriate alphabetical order the following new definition:

““Commissioner General” means the Commissioner General appointed under the Tanzania Revenue Authority Act;”.

Cap. 399

Amendme
nt of
section
18A

44. The principal Act is amended in section 18A, by-
 (a) adding the words “and payable to the Commissioner General” immediately after the word “charged” appearing in subsection (1); and
 (b) deleting subsection (3).

Amendme
nt of
Schedule

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

“SCHEDULE

(Made under section 18A)

GOODS SUBJECT TO INDUSTRIAL DEVELOPMENT LEVY

	H.S. Code	Description	Industrial Development Levy Rate
1.	7213.91.10 7213.91.90	Wire rod	10%
2.	2203.00.10 2203.00.90	Beer	5%
3.	2204.10.00 2204.21.00 2204.22.00 2204.29.00 2204.30.00 2205.10.00 2205.90.00	Wine	10%
4.	2202.99.00	Energy drink	5%
5.	2202.91.00	Non-alcoholic beer	5%
6.	3402.50.00 3402.90.00	Other organic surface-active agents, whether or not put up for retail sale	10%
7.	2523.29.00	Portland Cement	10%
8.	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples	5%
9.	8701.21.90 8701.22.90 8701.23.90 8701.24.90 8701.29.90	Road tractor for semi-trailers	10%
10.	94.03	Furniture	10%
11.	69.07	Ceramic tiles	10% or Tshs. 4500, whichever is greater
12.	7213.10.00 7213.20.00 7213.99.00 72.14	Bars and rods	10%
13.	72.09 7210.30.00 7210.41.00 7210.49.00 7210.61.00	Flat rolled products	15%

	7210.69.00 7210.70.00 7210.90.00 7211.23.00 7211.90.00 7212.20.00 7212.30.00 7212.40.00 7212.50.00 7212.60.00 7225.50.00 7225.91.00 7225.92.00 7225.99.00 7226.92.00 7226.99.00		
14.	9406.10.90 9406.20.90 9406.90.90	Prefabricated building	10%
15.	39.24	Kitchenware and tableware, other household articles, of plastics	10%
16.	70.03	Cast glass and rolled glass in sheets or profile	10%
17.	70.04	Drawn glass and blown glass in sheets or profile	10%
18.	70.05	Float glass	10%
19.	70.06	Glass of Heading 70.03, 70.04 and 70.05 bent, edge worked, engraved or otherwise worked	10%
20.	7007.11.00 7007.19.00 7007.21.00 7007.29.00	Toughened (tempered) safety glass Laminated safety glass	10%
21.	7008.00.00	Multiple-walled insulating units of glass	10%
22.	7009.91.00 7009.92.00	Unframed glass Framed glass	10%

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

Constructi
on
Cap. 332

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

Amendme
nt of
section 3

- 47.** The principal Act is amended in section 3-
- (a) in the definition of the term “permanent establishment” by deleting the words “for the enterprise and other enterprises” and substituting for it the words “for the entity and other entities” appearing in subparagraph (a)(iii); and
 - (b) in the definition of the term “capitalization of profits” by adding the words “retained earnings that remain undistributed for a period of six months after the date of filing returns of income” immediately after the word “entity” appearing at the end of the definition.

Amendme
nt of
section 12

48. The principal Act is amended in section 12 in subsection (5), by adding the words “and retained earnings” immediately after the word “capital” appearing in the definition of the term “equity”.

Amendme
nt of
section 44

49. The principal Act is amended in section 44(1) by adding immediately after paragraph (b) a proviso as follows:

“Provided that, where 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 71	50. The principal Act is amended in section 71(1) by deleting the word “thirty” appearing in paragraph (c) and substituting for it the word “forty”.
Amendment of section 75	51. The principal Act is amended in section 75(4) by deleting the word “thirty” and substituting for it the word “forty”.
Amendment of section 80	52. The principal Act is amended in section 80(1) by deleting the word “thirty” appearing in paragraph (c) and substituting for it the word “forty”.
Amendment of section 84	53. The principal Act is amended in section 84(4) by deleting the word “thirty” and substituting for it the word “forty”.
Amendment of section 105	54. The principal Act is amended in section 105(2) by adding the words “hired motor vehicle” immediately after the word “aircraft” appearing in paragraph (d).
Amendment of section 106	55. The principal Act is amended in section 106(1)- (a) in paragraph (d), by adding immediately after subparagraph (iii) the following: “ (iv) commission for gaming advertisement or promotion;”; (b) by deleting the words “other than salt” appearing in paragraph (f)(i).
Amendment of section 115	56. The principal Act is amended in section 115(1) by deleting the word “twenty” appearing in subparagraph (d) and substituting for it the word “thirty”.
Addition of section 116A	57. The principal Act is amended by adding immediately after section 116 the 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 3.5 percent of gross payment.

(2) The income tax referred to in subsection (1) shall be paid before the forest produce is transported.

(3) For the purposes of this section-

(a) “instalment payer” means a person other than a corporation who harnesses forest resources for sale to the other person;

(b) “gross payment” means the farm gate price, purchasing price or value of the produce as determined by Tanzania Forest Service Agency, whichever is greater.”.

Amendment of section 117

58. The principal Act is amended in section 117(3) by deleting paragraph (b) and substituting for it the following:

“(b) in the case of an individual whose turnover in a year of income exceeds five hundred million shillings and a corporation whose gross income in a year of income exceeds one hundred million shillings, be prepared or certified by a certified public accountant;”.

Amendment of First Schedule

59. The principal Act is amended in the First Schedule- (a) in Class A appearing in paragraph 2(5), by-

(i) deleting Item 1 and substituting for it the following:

S/N	Number of Passengers	Tax Payable
1.	Not more than 5	120,000
2.	6 to 15	250,000

(ii) renumbering items (2) to (5) as items (3) to (6) respectively;

- (b) by deleting the particulars of Class C and substituting for them the following:

S/N	Capacity	Tax Payable
1.	Up to 500 kg	120,000
2.	Above 500kg but less than 1 tonne	250,000
3.	1 to 5 tonnes	500,000
4.	6 to 10 tonnes	750,000
5.	11 to 15 tonnes	1,100,000
6.	16 to 20 tonnes	1,300,000
7.	21 to 25 tonnes	1,650,000
8.	26 to 30 tonnes	1,900,000
9.	More than 30 tonnes	2,200,000

- (c) by deleting the particulars of Class D and substituting for them the following:

S/N	Category of Vehicles	Tax Payable
1.	Taxi	180,000
2.	Ride Hailing	350,000
3.	Ride Sharing	450,000
4.	Special Hire	750,000

- (d) in paragraph 3, by-

- (i) deleting the words “thirty percent” appearing in subparagraph (2)(a) and substituting for them the words “twenty five percent”;
- (ii) deleting the figure “0.5” appearing in subparagraph (3) and substituting for it figure “1”;

- (e) in paragraph 4(c), by-

- (i) deleting the words “five percent” appearing in subparagraph (i) and substituting for them the words “ten percent”;
- (ii) deleting the words “five percent” appearing in subparagraph (ii) and substituting for them the words “ten percent”;
- (iii) adding immediately after subparagraph (iv) the following:

- “(v) in the case of payments referred to under section 106(1)(d)(iv)-ten percent”;
- (iv) renaming subparagraphs (v) to (ix) as subparagraphs (vi) to (x) respectively.

Amendme
nt of
Second
Schedule

60. The principal Act is amended in paragraph 1(1) of the Second Schedule by deleting the proviso to subparagraph (o) and substituting for it the following:

“Provided that, this paragraph shall not apply to investors within the Export Processing Zone and Special Economic Zone who produce for sale into the United Republic or who offload products into the domestic market in respect of the offloaded products.”

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

Constructi
on
Cap. 394

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

Addition
of section
134A

62. The principal Act is amended by adding immediately after section 134 the following:

“Mandatory inbound
travel insurance

134A.-(1) A foreigner entering Mainland Tanzania through land, seaport or airport shall, upon arrival, purchase an inbound travel insurance policy at a premium amount of Tanzania Shillings equivalent to 44 United States Dollars.

(2) The purpose of the inbound travel insurance is to provide emergency assistance to foreigners for a maximum stay of ninety two days from the date of arrival in the event of-

- (a) medical emergency;

- (b) loss of luggage;
- (c) emergency medical evacuation or repatriation.

(3) Subject to subsection (1), insurance policy cover shall be issued by the National Insurance Corporation or any other registered insurer in partnership with the National Insurance Corporation.

(4) Notwithstanding subsection (1), the provisions of this section shall not apply to residents of the East African Community Partner States or Southern African Development Community Partner States.

(5) The Minister may make regulations for better implementation of the provisions of this section.”

PART XV

AMENDMENT OF THE INVESTMENT AND SPECIAL ECONOMIC ZONES ACT, (ACT NO. 6 OF 2025)

Constructi
on
Act No.
6 of 2025

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

Amendme
nt of
section 2

64. The principal Act is amended in section 2 by inserting the words “Bila kuathiri masharti ya kifungu cha 21(1)(b) kuhusu mwekezaji katika sekta ya madini aliyesaini mkataba wa msingi na Serikali” at the beginning of the opening phrase to subsection (1).

Amendme
nt of
section 19

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

“(3) Vivutio vya kikodi vitakavyotolewa kwa mwekezaji mwenye cheti kwa mujibu wa vifungu vidogo vya (1) na (2) havitajumuisha-

- (a) gari lisilotumika moja kwa moja kwenye mradi lililoainishwa chini ya Namba za Utambuzi 8702.10.19, 8702.90.19 na Sura Na. 8703 katika mfumo wa kimataifa wa utambuzi wa bidhaa ili mradi zuio lililowekwa halitahusisha mwekezaji ambaye cheti chake cha vivutio kilitolewa kabla ya au tarehe 30 Juni, 2006;
- (b) trela iliyoagizwa kutoka nje ya nchi iliyoainishwa chini ya Namba za Utambuzi 8716.31.90 na 8716.40.90 katika mfumo wa kimataifa wa utambuzi wa bidhaa;
- (c) gari lililotengenezwa zaidi ya miaka nane kabla ya kuingizwa nchini;
- (d) vifaa vya ofisi, shajara, samani, sukari, vinywaji baridi, pombe kali, vigae, magari yasiyotumika moja kwa moja kwenye mradi, vyombo vya chakula, viyoyozi, majokofu, matandiko, saruji, nondo, mabati, PVC na mabomba ya HDPE yenye Namba za Utambuzi 3917.23.00 na 3917.21.00 katika mfumo wa kimataifa wa utambuzi wa bidhaa mtawalia, matrela na vifaa vya kielektroniki vilivyoagizwa kutoka nje ya nchi;
- (e) mawasiliano ya simu, isipokuwa bidhaa za mtaji kwa ajili ya usimikaji wa minara ya mawasiliano ya simu.

(4) Bila kujali masharti ya kifungu kidogo cha (1), msamaha wa ushuru wa forodha utakaotolewa kwa bidhaa za mtaji usio asili,

	<p>utatolewa kwa asilimia 75 ambapo mwekezaji atalipa asilimia 25 ya ushuru unaopaswa kulipwa.”; and</p> <p>(b) renumbering subsections (3) to (5) as subsections (5) to (7) respectively.</p>
Amendme nt of section 21	<p>66. The principal Act is amended in section 21(1), by-</p> <p>(a) adding immediately after paragraph (a) the following:</p> <p>“(b) ni mwekezaji katika sekta ya madini aliyesaini mkataba wa msingi na Serikali;”;</p> <p>(b) renaming paragraph (b) as paragraph (c); and</p>
Amendme nt of section 65	<p>67. The principal Act is amended in section 65 by deleting the proviso to the proposed subsection (1A).</p>
Amendme nt of section 67	<p>68. The principal Act is amended in section 67 by deleting the proviso to the proposed subsection (2B).</p>
<p style="text-align: center;">PART XVI</p> <p style="text-align: center;">AMENDMENT OF THE LOCAL GOVERNMENT FINANCE ACT, (CAP. 290)</p>	
Constructi on Cap. 290	<p>69. This Part shall be read as one with the Local Government Finance Act, hereinafter referred to as the “principal Act”.</p>
Amendme nt of section 6	<p>70. The principal Act is amended in section 6(1), by-</p> <p>(a) deleting the words “ten <i>per centum</i>” appearing in paragraph (q) and substituting for them the words “two <i>per centum</i>”; and</p> <p>(b) deleting the words “not exceeding 0.3 percent” appearing in paragraph (v) and substituting for them the words “of 0.25 percent”.</p>
Amendme nt of section 7	<p>71. The principal Act is amended in section 7(1), by-</p> <p>(a) deleting the words “ten <i>per centum</i>” appearing in paragraph (t) and substituting for them the words “two <i>per centum</i>”; and</p>

- (b) deleting the words “not exceeding 0.3 percent” appearing in paragraph (z) and substituting for them the words “of 0.25 percent”.

Amendment of section 8

72. The principal Act is amended in section 8(1)(l) by deleting the words “ten *per centum*” and substituting for them the words “two *per centum*”.

Amendment of Schedule

73. The principal Act is amended in the Schedule-
(a) in paragraph 2 by adding immediately after subparagraph (l) the following:

	“(m) -	Loading and offloading
--	--------	------------------------

(b) in paragraph 3 by adding immediately after subparagraph (s) the following:

	“(t) -	Loading and offloading
--	--------	------------------------

(c) in paragraph 4-

(i) in subparagraph (a) by-

(aa) deleting the words “cap 0.3%” appearing in the second column and substituting for it figure “0.25%”; and

(bb) deleting the words “cap of 0.3%” appearing in the third column and substituting for it figure “0.25%”; and

(ii) by adding immediately after subparagraph (e) the following:

	“(f) -	Loading and offloading
--	--------	------------------------

PART XVII AMENDMENT OF THE MERCHANDISE MARKS ACT, (CAP. 85)

Construction of Cap. 85

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

Addition of section 11A

75. The principal Act is amended by adding immediately after section 11 the following:

“Recordation of trademarks

11A. Trademarks relating to goods to be imported in Mainland

Tanzania, irrespective of the place of registration, shall be recorded with the Chief Inspector, in the prescribed manner.”.

Amendment of section 25

- 76.** The principal Act is amended in section 25(2) by-
- (a) adding immediately after paragraph (e) the following:
“(f) prescribing the manner of recordation of trademarks of imported goods;”
 - (b) renaming paragraphs (f) and (g) as paragraphs (g) and (h) respectively.

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

Construction of Cap. 123

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

Amendment of section 69

78. The principal Act is amended in section 69 by deleting the phrase “other than those having agreement with the Government that provides to the contrary”.

Addition of section 113A

79. The principal Act is amended by adding immediately after section 113 the following:

“HIV Response
Levy on minerals

113A.-(1) There shall be charged a levy known as HIV Response Levy on minerals charged at a rate of 0.1 percent of the gross value of minerals, which shall be collected by the Mining Commission and remitted as follows:

- (a) seventy percent of the collected amount to the AIDS Trust Fund established under the

Tanzania Commission for
AIDS Act;

- (b) thirty percent of the
collected amount to the
Universal Health Insurance
Fund established under the
Universal Health Insurance
Act.

(2) The levy shall become due
and payable at the time of payment of
royalty by persons liable to pay royalty
under this Act.”.

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

Constructi
on
Cap. 124

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

Addition
of section
5A

81. The principal Act is amended by adding
immediately after section 5 the following:

“HIV Response
Levy on motor
vehicle

5A.-(1) There is hereby imposed a
levy to be known as the HIV Response
Levy on first registration of motor
vehicles, which shall be charged at a rate
prescribed in the Third Schedule.

(2) The levy shall be collected by
the Commissioner General of the
Tanzania Revenue Authority and
remitted as follows:

- (a) seventy percent to the AIDS
Trust Fund established under
the Tanzania Commission for
AIDS Act; and

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(b) thirty percent to the Universal Health Insurance Fund established under the Universal Health Insurance Act.”.

Amendment of First Schedule

82. The principal Act is amended in the First Schedule in paragraph 3, by deleting subparagraph (b) and substituting for it the following:

“(b) in the case of electric motor vehicle of-

Class	Registration tax
Class 1: Low Power EVs (Below 50kW)	95,000/=
Class 2: Midpower EVs (50.1 – 100 kW)	250,000/=
Class 3: High Power EVs (100.1 - 200 kW)	250,000/=
Class 4: Performance/ High-End EVs (Above 200 kW)	250,000/=

Addition of Third Schedule

83. The principal Act is amended by adding immediately after the Second Schedule the following:

THIRD SCHEDULE

(Made under regulation 5A)

HIV RESPONSE LEVY ON FIRST REGISTRATION OF MOTOR VEHICLES

S/N	Vehicle Category / Engine Capacity	LEVY (TZS)
1.	Motor Vehicles	
	(i) 0 cc to 1000 cc	50,000
	(ii) 1001 cc to 1500 cc	100,000
	(iii) 1501 cc to 2500 cc	150,000
	(iv) 2501 cc and above	200,000
2.	Machinery (Excavators, Bulldozers, Fork Lifts) Heading 84.29 and 84.27	250,000

PART XX
AMENDMENT OF THE NATIONAL PARKS ACT,
(CAP. 282)

Constructi
on
Cap. 282

84. This Part shall be read as one with the National Parks Act hereinafter referred to as the “principal Act”.

Amendme
nt of
section 9

85. The principal Act is amended in section 9-

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

“(b) fifty one percent shall be deposited in the account of the Trustees opened at the Bank of Tanzania;

(c) forty percent shall be deposited in the Consolidated Fund.”;

(b) by adding immediately after subsection (2) the following

“(3) The expenditure of funds under subsection (2)(a) and (b) shall be disbursed upon approval by the Paymaster General.”.

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

Constructi
on
Cap. 127

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

Amendme
nt of
section 22

87. The principal Act is amended in section 22(2), by-

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

“(d) kuweka vigezo vitakavyozingatiwa wakati wa kufanya tathmini ya miradi ya uwekezaji wa umma;”;

(b) renaming paragraph (d) as paragraph (e).

PART XXII
AMENDMENT OF THE NGORONGORO CONSERVATION
AREA ACT,
(CAP. 284)

Constructi
on
Cap. 284

88. This Part shall be read as one with the Ngorongoro Conservation Area Act hereinafter referred to as the “principal Act”.

Amendme
nt of
section 12

89. The principal Act is amended in section 12, by-
(a) deleting subsection (2) and substituting for it the following:

“(2) Any sum, fees, monies or charges payable to the Authority shall be collected by the Tanzania Revenue Authority and distributed as follows:

(a) nine percent shall be deposited in the special account opened at the Bank of Tanzania, whereas-

(i) three percent shall be for the purposes of Tanzania Wildlife Protection Fund; and

(ii) six percent shall be for the purposes of the Tourism Development Levy;

(b) fifty one percent shall be deposited in the account of the Authority opened at the Bank of Tanzania; and

(c) forty percent shall be deposited in the Consolidated Fund.”; and

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

“(3) The expenditure of funds under subsection (2)(a) and (b) shall be disbursed upon approval by the Paymaster General.”.

PART XXIII
AMENDMENT OF THE PORT SERVICE CHARGE ACT,
(CAP. 264)

Constructi
on
Cap. 264

90. This Part shall be read as one with the Port Service Charge Act, hereinafter referred to as the “principal Act”.

Amendme
nt of
section 7

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

- (a) deleting the words “the last working” appearing in subsection (2) and substituting for them the figure “20th”; and
- (b) deleting the words “the last working” appearing in subsection (3) and substituting for them the figure “20th”.

PART XXIV
AMENDMENT OF THE PUBLIC FINANCE ACT,
(CAP. 348)

Constructi
on
Cap. 348

92. This Part shall be read as one with the Public Finance Act, hereinafter referred to as the “principal Act”.

Amendme
nt of
section 5

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

“(4) Where a ministry, independent department, agency, authority or other Government institution intends to establish, review or impose any fees, levies or charges, such ministry, independent department, agency, authority or Government institution shall seek prior approval of the Minister.”.

Amendme
nt of
section 13

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

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

“(3) An executive agency, public corporation or public institution which charges or imposes and collects fees for services rendered shall, remit to the Consolidated Fund monthly contribution of fifteen to sixty *percentum* of the gross revenue:

Provided that, this section shall come into operation upon issuance by the Minister of an order published in the *Gazette* specifying the amount of monthly contribution to be remitted by each executive agency, public corporation or public institution.”.

Amendme
nt of Part
IV

95. The principal Act is amended by deleting the heading to Part IV and substituting for it the following:

“PREPARATION OF FINANCIAL REPORTS”.

Repeal
and
replaceme
nt of
section 31

96. The principal Act is amended by repealing section 31 and replacing for it the following:

“Financial reports

31.-(1) The Accountant-General shall, upon completion of the audit of financial statements prepared under subsection (2), or such longer period as the National Assembly may by resolution appoint after the end of each financial year, prepare and transmit to the Minister and to the Controller and Auditor-General, the report by those charged with governance and Consolidated Financial Statements and such other statements in such form as the National Assembly may from time to time require.

(2) Each accounting officer shall, within a period of two months after the end of each financial year, prepare and transmit to the Controller and Auditor-General in respect of the past financial year, financial statements and such other statements in such form as the National Assembly may from time to time require.

(3) Without prejudice to the provisions of section 8(1) and (2), all

statements transmitted under this section shall:

- (a) be prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS) and Generally Accepted Accounting Principles (GAAPs); or
- (b) where necessary and upon approval by the Accountant General, be prepared in accordance with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAPs).”.

PART XXV
AMENDMENT OF THE PUBLIC SERVICE SOCIAL SECURITY
FUND ACT,
(CAP. 371)

Constructi
on
Cap. 371

97. This Part shall be read as one with the Public Service Social Security Fund Act hereinafter referred to as the “principal Act”.

Amendme
nt of
Section 80

98. The principal Act is amended in section 80 by adding immediately after subsection (2) the following:

“(3) Notwithstanding the preceding provisions, a pensioner or beneficiary under the former scheme who receives retirement pension or benefits from the Consolidated Fund shall continue to receive such pension or benefit from the Consolidated Fund.

(4) For purposes of subsection (3), the Minister responsible for finance may, upon approval by the President and order published in the *Gazette*, increase, vary or modify the minimum retirement benefit or pension payable to a pensioner or beneficiary under the former scheme who receives retirement pension or benefits from the Consolidated Fund.”.

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

Constructi
on
Cap. 379

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

Amendme
nt of
section 18

100. The principal Act is amended in section 18(1), by-
(a) adding immediately after paragraph (c) the following:

“(d) seventy percent of moneys collected as HIV Response Levy on-

- (i) minerals;
- (ii) first registration of motor vehicles;
- (e) moneys collected as excise duty as follows:
 - (i) two percent of moneys collected as excise duty on electronic communication services;
 - (ii) Tshs. 14 per litre of beer of heading 22.03;
 - (iii) Tshs. 21 per litre of wine of heading 22.04, 22.05 and 22.06;
 - (iv) Tshs. 35 per litre of spirits, liqueurs and other spirituous beverages of heading 22.08;
- (f) seventy percent of moneys collected as HIV Response Levy on train tickets;

- (g) 6 percent of moneys collected as airport service charge on passengers travelling to a destination within the United Republic;
- (h) 0.7 percent of moneys collected as airport service charge on passengers travelling to a destination outside the United Republic;
- (i) twenty three percent of moneys collected as winning tax on sports betting;
- (j) 14 percent of collections of gaming tax on winnings from land-based casino operations;
- (k) 7 shillings per litre paid on petrol, diesel and kerosene under the Roads and Fuels Tolls Act;”;
- (b) renaming paragraphs (d) and (e) as paragraphs (l) and (m) respectively.

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

Constructi
on
Cap. 399

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

Amendme
nt of
section 5

102. The principal Act is amended in section 5(3), by-

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

“(b) establish a training institution to provide capacity building and training relating to tax administration to employees, tax professionals, or any other category of persons who perform tax functions;”;

and

- (b) renaming paragraph (b) as paragraph (c).

Repeal of
section 37

103. The principal Act is amended by repealing section 37.

PART XXVIII
AMENDMENT OF THE UNIVERSAL HEALTH INSURANCE ACT,

(CAP. 161)

Constructi
on
Cap. 161

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

Amendme
nt of
section 25

105. The principal Act is amended in section 25(3) by-
(a) in paragraph (b) by adding immediately after subparagraph (ii) the following:

“(iii) asilimia 0.85 kwenye huduma za mawasiliano ya kielektroniki;

(iv) shilingi 6 kwa kila lita ya bia inayotambulika kwa heading 22.03;

(v) shilingi 9 kwa kila lita ya mvinyo inayotambulika kwa heading 22.04, 22.05 and 22.06;

(vi) shilingi 15 kwa kila lita ya pombe kali na vilevi vingine vinavyotambulika kwa heading 22.08;”;

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

“(c) asilimia thelathini ya makusanyo ya tozo ya Kudhibiti Maambukizi ya Ukimwi kwenye usajili wa vyombo vya moto chini ya Sheria ya Kodi za Usajili na Uhamisho wa Magari;

Sura ya 124

(d) asilimia kumi ya kodi ya ushindi wa michezo ya ubashiri kwa mujibu wa Sheria ya Michezo ya Kubahatisha;

Sura
ya
41

(e) asilimia 6 ya kodi ya ushindi kwenye michezo ya kasino ya ardhini;

(f) asilimia 30 ya fedha inayokusanywa kama tozo ya Kudhibiti Maambukizi ya Ukimwi kwenye kila tiketi ya treni;

(g) asilimia 3 ya tozo ya huduma ya viwanja vya ndege inayotozwa kwa mujibu wa Sheria ya Tozo za Huduma za Viwanja vya Ndege kwa kila abiria anayesafiri ndani ya nchi;

Sura
ya
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- (h) asilimia 0.3 ya tozo ya huduma ya viwanja vya ndege inayotozwa kwa mujibu wa Sheria ya Tozo za Huduma za Viwanja vya Ndege kwa kila abiria anayesafiri kwenda nje ya nchi;
- (i) shilingi tatu kwa kila lita ya petroli, dizeli na mafuta ya taa zinazokusanywa kama tozo ya barabara na mafuta kwa mujibu wa Sheria ya Tozo za Barabara na Mafuta;
- (j) asilimia thelathini ya makusanyo ya tozo ya Kudhibiti Maambukizi ya Ukimwi kwenye madini; ”;
- (c) renaming paragraphs (c) to (e) as paragraphs (k) to (n) respectively.”.

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

Constructi
on
Cap. 438

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

Amendme
nt of
section 11

107. The principal Act is amended in section 11(1), by-

- (a) adding the words “or status” immediately after the word “arrangement” appearing in the opening phrase; and
- (b) inserting a proviso to paragraph (a) as follows:

“Provided that, where the Commissioner General, based on conditions set in a tax law, issues a private ruling in favour of a person relating to tax residence status, such ruling shall be accompanied with a tax residency certificate in a manner determined by the Commissioner General.”.

Repeal
and

108. The principal Act is amended by repealing section 23 and substituting for it the following:

replaceme
nt of
section 23

“Recognition of
small scale
traders

Cap. 332

23.-(1) The Commissioner General shall recognise a small scale trader conducting business in an informal sector who has been duly registered by the relevant authority.

(2) The authority responsible for registration of small scale traders shall in addition to any other prescribed criteria, register traders-

(a) whose annual turnover is below the minimum taxable income specified under the Income Tax Act; and

(b) who have Tax Identification Numbers.

(4) For avoidance of doubt, registration as a small scale trader shall not be conclusive evidence that a trader’s annual turnover is below the minimum taxable income.

(5) Where the Commissioner determines or has a reason to believe that a person registered as small scale trader has an annual turnover exceeding the minimum taxable income, the Commissioner shall assess such trader and demand the tax payable.

(6) The Minister may, in consultation with the relevant authority, make regulations prescribing for the fees, manner of recognition and registration and any other matter relating to small scale traders.”.

Repeal
and
replaceme
nt of
section 42

109. The principal Act is amended by repealing section 42 and substituting for it the following:

“Electronic tax
administration
system

42.-(1) For purposes of administering tax laws, the Commissioner General shall establish and operate a computerised electronic

system for filing, furnishing, storing, archiving and accessing electronic documents and carrying out any other tax administration functions.

(2) A person shall not access, file or receive a document from the electronic system unless such person is a registered user of the system:

Provided that, the Commissioner General may cancel the registration of a registered user in the event of breach of conditions for registration.

(3) An electronic document shall be considered to be filed by a person and received by the Commissioner General under a tax law when a document registration number is created in the system by using the person's authentication code.

(4) An electronic document shall be considered to be served on a person by the Commissioner General under a tax law when a document registration number is created in the system and the document can be accessed by using the person's authentication code.

Cap. 442 (5) The provisions of the Electronic Transactions Act relating to validity, authenticity and admissibility of electronic documents shall apply *mutatis mutandis* to electronic documents created by the system under this section.

(6) The Commissioner General may authorise a printed document to be treated as a copy of an electronic document filed under subsection (3) or served under subsection (4).

(7) A court or tribunal shall accept a copy authorised under subsection (6) as conclusive evidence of the nature and

contents of an electronic document, unless the contrary is proved.

(8) Notwithstanding subsection (2), the Commissioner General may, for tax purposes and by notice in writing, require any person who owns or operates an electronic system used for issuance of fiscal receipts to interface or connect his electronic system with the system established under this section subject to such terms and conditions and in the manner as may be required by the Commissioner General.

(9) A person who-

- (a) without lawful authorisation, gains access to or attempts to access the system;
- (b) having lawful access to the system uses or discloses information obtained from the system for unauthorised purposes;
- (c) without lawful authorisation, receives information obtained from the system and uses, discloses, publishes or otherwise disseminates such information;
- (d) falsifies records or information stored in the system;
- (e) interferes, tampers with, damages or impairs the system; or
- (f) upon being required by the Commissioner General, deliberately fails to interface his electronic system with the system established under this section,

commits an offence and shall be liable on conviction-

- (i) in the case of an individual, to imprisonment for a term not exceeding three years or to a fine not exceeding 1000 currency points; or
- (ii) in the case of an entity, to a fine not exceeding 3000 currency points.”.

Amendme
nt of
section 54

110. The principal Act is amended in section 54 by deleting subsection (2) and substituting for it the following:

“(2) For purposes of this section, the entity referred to under subsection (1) shall, within thirty days from the date of commencement of the subcontracted works and in the manner as may be prescribed by the Commissioner General, disclose names of the persons, value of the contract, nature of the subcontracted works and the duration of carrying out the works.”.

Amendme
nt of
section 62

111. The principal Act is amended in section 62 by deleting subsection (8) and substituting for it the following:

“(8) An objection shall be deemed to have been admitted on the following dates:

- (a) in the case of an objection which relates to an assessment of tax or notice of liability to pay tax, on the date the conditions of subsection (1), (7) or (9) were complied with, or on the date of payment of the lesser amount allowed under subsection (9); or

(b) in any other case, on the date of service of the objection to the Commissioner General.”.

Amendment of section 63

112. The principal Act is amended in section 63 by-
(a) adding immediately after subsection (4) the following proviso:

Cap. 408

“Provided that, where the objector fails to make submission within the time prescribed under this subsection, the notice issued under subsection (3) shall be treated as an objection decision and, the objector shall have the right to appeal to the Board in accordance with the Tax Revenue Appeals Act.”;

(b) adding immediately after subsection (11) the following proviso:

Cap. 408

“Provided that, where the Commissioner General had issued a notice under subsection (3), the notice shall be treated as an objection decision and the objector shall have the right to appeal against such notice to the Board in accordance with the Tax Revenue Appeals Act.”.

Amendment of section 75

113. The principal Act is amended in section 75 by deleting the phrase “period sufficient to” appearing in subsection (6) and substituting for it the phrase “period not exceeding three months within which he may”.

Amendment of section 90

114. The principal Act is amended in section 90(2) by adding the words “or thirty percent of the adjusted loss” immediately after the word “shortfall” appearing in paragraph (c).

PART XXX
AMENDMENT OF THE TREASURY REGISTRAR
(POWERS AND FUNCTIONS) ACT,
(CAP. 370)

Construction of Cap. 370

115. This Part shall be read as one with the Treasury Registrar (Powers and Functions) Act hereinafter referred as the “principal Act”.

Amendment of section 9

116. The principal Act is amended in section 9(1) by deleting paragraph (f) and substituting for it the following:

“(f) require each executive agency, public corporation or public institution to remit monthly contribution between fifteen and sixty percent of its annual gross revenue to the Consolidated Fund as determined under the Public Finance Act.”.

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

Construction on Cap. 170

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

Addition of section 73A

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

“HIV Response
Levy on train
tickets

73A.-(1) There is hereby imposed a levy to be known as the HIV Response Levy on train tickets which shall be charged at a rate of five hundred shillings per ticket.

(2) The levy on train tickets shall be collected by a railway transport operator and remitted to the Land Transport Regulatory Authority on the 7th day of the month following the month on which the levy was collected.

(3) Moneys collected as levy under this section shall be distributed by the Land Transport Regulatory Authority as follows:

- (a) seventy percent to the AIDS Trust Fund established under the Tanzania Commission for AIDS Act;
- (b) thirty percent to the Universal Health Insurance Fund

established under the Universal Health Insurance Act.”.

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

Constructi
on
Cap. 220 **119.** This Part shall be read as one with the Road and Fuels Tolls Act hereinafter referred as the “principal Act”.

Amendme
nt of
section 4 **120.** The principal Act is amended in section 4(1) by adding the word “kerosine” immediately after the word “diesel”.

Amendme
nt of
section 5 **121.** The principal Act is amended by in section 5, by-
(a) adding immediately after paragraph (b) the following:
“ (c) Tanzania shillings 7 per litre imposed on petrol, diesel and kerosene shall be deposited into the AIDS Trust Fund established under the Tanzania Commission for AIDS Act;
(d) Tanzania shillings 3 per litre imposed on petrol, diesel and kerosene shall be deposited into the Universal Health Insurance Fund established under the Universal Health Insurance Act”; and
(b) renaming paragraphs (c) and (d) as (e) and (f) respectively.”.

Amendme
nt of
Second
Schedule **122.** The principal Act is amended in the Second Schedule, by-
(a) deleting figure “513” appearing in the third column and substituting for it figure “523”;
(b) adding immediately after item 2 the following:

3.	Kerosine	Shillings 10= per litre
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PART XXXIII

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

Constructi
on
Cap. 148

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

Amendme
nt of
section 2

124. The principal Act is amended in section 2-

- (a) in the definition of the term “resident”, by adding the words “an entity incorporated or registered in Mainland Tanzania or” between the words “means” and “an”;
- (b) by adding in the appropriate alphabetical order the following new definitions:

““assisted Government entity” means a Government entity in respect of which the Commissioner General is empowered to collect considerations for a taxable supply payable to such entity;

“withholding agent” means-

- (a) the Ministry responsible for finance;
- (b) a Government entity which retains whole or part of its collected revenue;
- (c) a registered person as may be appointed by the Commissioner General by notice;”.

Amendme
nt of
section 5

125. The principal Act is amended in section 5 by adding immediately after subsection (4) the following:

“(5) Where the supply that is taxable at a standard rate is made in Mainland Tanzania to a withholding agent, the rate shall be eighteen percent but the withholding agent shall be required to withhold the rate of three percent and the rate payable to the taxable person making the supply shall be fifteen percent.

(6) Where the supply that is taxable at a standard rate is made in Mainland Tanzania to unregistered person in Mainland Tanzania who pays for the consideration of that supply

through a bank or electronic payment system approved by the Commissioner General, the rate shall be sixteen percent:

Provided that, the Commissioner General shall, by public notice, specify the persons eligible and the manner in which the arrangement shall be implemented:

Provided further that, the provisions of this subsection shall come into operation on 1st September, 2025.”.

Amendme
nt of
section 11

126. The principal Act is amended in section 11 by deleting the proviso appearing at the end of subsection (1).

Addition
of section
27

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

“Value added
tax payable to
assisted
Government
entity

27A. Where an assisted Government entity makes a supply and the consideration payable to such entity in respect of that supply is required to be collected by the Commissioner General, the value added tax included in that consideration shall be treated as advance value added tax paid to the Commissioner General.”.

Amendme
nt of
section 29

128. The principal Act is amended in section 29 by-
(a) adding immediately after subsection (4) the following:

“(5) Upon receipt of the notification referred to in subsection (3), the Commissioner General shall serve the person with his decision setting out the reason for grant or refusal of extension of time referred to in subsection (3)(c).

(6) Where the Commissioner General refuses to grant extension of time, the person shall be deemed to be deregistered for Value Added Tax.”; and

(b) renumbering subsection (5) as subsection (7).

- Amendment of section 46 **129.** The principal Act is amended in section 46(2)(a) by deleting the word “not” appearing before the word “situated”.
- Amendment of section 51 **130.** The principal Act is amended in section 51(2);
(a) in paragraph (f) by deleting the word “and” appearing after the word “advertisement;”;
(b) deleting paragraph (h) and substituting for it the following-
 “(h) online intermediation services or platform, including an accommodation, online marketplace and payment services platform;”.
- Amendment of section 56 **131.** The principal Act is amended in section 56 by deleting the words “1st July, 2024 to 30th June, 2025” and substituting for them the words “1st July, 2025 to 30th June, 2028.”
- Amendment of section 57 **132.** The principal Act is amended in section 57 by deleting the words “1st July, 2024 to 30th June, 2025” and substituting for them the words “1st July, 2025 to 30th June, 2026.”
- Amendment of section 70 **133.** The principal Act is amended in section 70, by-
(a) adding immediately after subsection (1) the following-
 “(2) A taxable person shall not subtract withheld output tax in the calculations made under section 71, unless at the time of filing the value added tax return for the relevant tax period, such person holds a valid value added tax withholding certificate.
 (3) A taxable person who made taxable supply at the rate of sixteen percent pursuant to section 5(6) shall, through the system or any manner directed by the Commissioner General, submit a proof of bank payment or electronic payment showing that the consideration for that

supply was made electronically or through bank.

(4) An assisted Government entity shall attach a valid certificate of advance value added tax paid for the relevant tax period at the time of filing the value added tax return.”;

(b) deleting subsection (7);

(c) renumbering subsections (2), (3), (4), (5) and (6) as subsections (5), (6), (7), (8) and (9) respectively.

Amendme
nt of
section 71

134. The principal Act is amended in section 71-

(a) in subsection (1) by-

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

“(b) adding advance value added tax paid shown in the certificate of advance value added tax paid;

(c) subtracting all output tax withheld by withholding agent;”;

(ii) renumbering paragraphs (b) and (c) as paragraphs (d) and (e) respectively;

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

“(c) the amount shall be treated as already paid if such person is an assisted Government entity.”;

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

“(5) The withholding agent shall account for and remit output tax withheld in accordance with section 5(5) at the time when the value added tax return is due to be filed or in a manner as may be directed by the Commissioner General.”.

Amendme
nt of
section 72

135. The principal Act is amended in section 72(1) by deleting the words “or is liable to pay,” appearing in paragraph (c).

Addition
of sections
90A and
90B

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

“Certificate of
Advance Output
Tax

90A.-(1) The Commissioner General shall, one day after the end of a tax period, issue to an assisted Government entity a certificate of advance value added tax paid which shall-

(a) be issued in the form and manner prescribed by the Minister; and

(b) include the following information-

(i) the name, address, Taxpayer Identification Number and value added tax registration number of the assisted Government entity;

(ii) the date and tax period on which it is issued;

(iii) certificate number;

(iv) the description, quantity, and other relevant specifications of the supplies made by the assisted Government entity in the tax period;

(v) the total consideration paid for the supply and the amount of value added tax included in that consideration; and

(vi) the amount of advance value added tax paid by the assisted Government entity in the tax period.

Withholding
certificate

90B.-(1) A withholding agent who is liable to pay value added tax under

section 5(5) shall, not later than the day on which value added tax becomes payable on the supply under section 15, issue to the supplier a value added tax withholding certificate generated by system approved by the Commissioner General, which shall-

(a) be issued in the form and manner prescribed by the Minister; and

(b) include the following information-

(i) the date on which it is issued;

(ii) the name, Taxpayer Identification Number and Value Added Tax Registration Number of the withholding agent;

(iii) the description, quantity, and other relevant specifications of the supply made;

(iv) the total consideration payable for the supply and the amount of value added tax included in that consideration;

(v) the rate and amount of value added tax withheld; and

(vi) the name, address, Taxpayer Identification Number and value added tax registration number of the supplier.

(2) A withholding tax certificate which does not comply with the requirement under subsection (1), shall

not be used to claim an output tax withheld.”

Amendment of Schedule

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

(i) by deleting item 1 and substituting for it the following:

“1. Agricultural implements.

No.	Implements	HSC
1.	Tractors for agricultural use	8701.10.00, 8701.30.00, 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00, 8701.95.00
2.	Agricultural, horticultural or forestry machinery for soil preparation or cultivation except lawn mower or sports ground rollers and parts	84.32
3.	Harvesting or threshing machinery except machines under HS Code 8433.11.00, 8433.19.00, 8433.90.00	84.33
4.	Liquid sprayers for agriculture	8424.41.00, 8424.49.00
5.	Powder sprayers for agriculture	8424.41.00, 8424.49.00
6.	Hoes	8201.30.00
7.	Tractor trailers	8716.20.90
8.	Rotavator	8432.29.00
9.	Poultry incubator	8436.21.00
10.	Irrigation equipment	8424.82.00
11.	Irrigation parts (sprinkler system, chemical injection system, water disinfection system, rain guns, high pressure fogging equipment, Irrigation computer, filter for irrigation system)	8424.90.00
12.	Green house system	9406.10.10, 9406.20.10, 9406.90.10

13.	Semen for bovine animal	0511.10.00
14.	Semen for non-bovine animal	0511.99.10
15.	Ear tag	3926.90.90
16.	Ear tag applicators	8456.90.00
17.	Automatic turning table	8207.30.00
18.	Stunning box	8438.50.00
19.	Lessor beam machines	9402.90.90

(ii) in item 2 by, adding figures “3808.61.00, 3808.62.00 and 3808.69.00” immediately before figure “3808.99.10” appearing in sub-item 2;

(iii) in item 3 by adding the word “fiber” immediately after the word “sisal” appearing in subitem 29;

(iv) in item 9, by deleting the word “newspapers” appearing in sub items 3 and substituting for it the phrase “Newspapers printed and published locally by a person licensed under the Media Services Act”;

(v) in item 13 by adding immediately after sub-item 6 the following:

7.	Reinsurance premium
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(vi) in item 15 by-

(aa) deleting sub-item 7;

(bb) deleting the words “Liquefied petroleum and Natural gases” appearing in sub-item 8 and substituting for them the words “Liquefied petroleum gas”;

(cc) deleting the words “Compressed Petroleum and Natural gases” appearing in sub-item 9 and substituting for them the words “Compressed Natural gas for motor vehicles”;

(dd) deleting sub item 10 and substituting for it the following:

10.	Liquefied Petroleum Gas tanks or cylinders for cooking	7311.00.10
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(ee) renumbering sub-items 8 to 11 as sub-items 7 to 10 respectively;

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- (vii) in item 17 by deleting the word “cars” appearing immediately after the word “rental” and substituting for it the words “motor vehicles”;
- (viii) by deleting item 20;
- (ix) in item 21 by adding the words “specifically designed for exclusive use in storage of solar power” immediately after the word “battery”;
- (x) in item 27 by deleting the words “1st July, 2024 to 30th June, 2025” and substituting for them the words “1st July, 2025 to 30th June, 2026”;
- (xi) by deleting item 31 and substituting for it the following:
 - “31. Supply of-
 - (a) Aircraft of heading 88.02 and aircraft maintenance to a local operator of air transportation; or
 - (b) Aircraft engine of HS Code 8407.10.00 and aircraft parts of heading 88.07, excluding parts of goods of heading 88.01 and 88.06 to a local manufacturer or assembler of aircraft or to a local operator of air transportation.”;
- (xii) by adding immediately after item 34 the following:
 - “35. A supply of piped natural gas specifically for being converted to Compressed Natural Gas (CNG) to be used exclusively for fueling motor vehicle from 1st July, 2025 to 30th June, 2028.”; and
- (xiii) by renumbering items (21) to (35) as items (20) to (34) respectively;
- (b) in Part II-
 - (i) by deleting item 14 and substituting for it the following:
 - “14. An import of CNG plants equipment including CNG Compressors, CNG metering

equipment, CNG storage cascades, CNG special transportation vehicles and CNG dispenser by a natural gas distributor.”; and

- (ii) by adding immediately after item 30 the following:

“31. An import of Carbonization furnace of HS Code 8417.80.00 for exclusive use in manufacturing of briquettes.

32. An import of new pneumatic tyres of a kind used in agricultural and forest vehicles of HS Code 4011.70.00; dam liners of heading 39.20; forks of HS Code 8201.90.00; rakes of HS Code 8201.30.00 and axes of HS Code 8201.40.00 as certified by the Ministry responsible for agriculture.”;

PART XXXIV

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

Constructi
on
Cap. 283

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

Amendme
nt of
section 8

139. The principal Act is amended in section 8, by-
(a) deleting subsection (3)(b) and substituting for it the following:

“(b) ninety seven percent shall be distributed as follows:

- (i) game fees payable for tourism hunting activities of key species animals in Game Reserves shall be deposited in the Consolidated Fund, except for 6.25% which shall be deposited in the account of the Tanzania Wildlife Management Authority for the respective district councils;

- (ii) game fees payable for tourism hunting activities of key species animals in Game Controlled areas and Open Areas shall be deposited in the Consolidated Fund, except for 18.75% which shall be deposited in the account of the Tanzania Wildlife Management Authority for respective district councils;
- (iii) fees payable for non-consumptive tourism activities in Game Controlled Areas shall be deposited in the Consolidated Fund, except for 30% which shall be deposited in the account of the Tanzania Wildlife Management Authority for equal distribution to the respective district and village councils bordering the areas in which such activities are conducted;
- (iv) concession fees payable for non-consumptive tourism activities in Open Areas shall be deposited in the Consolidated Fund, except for 75% which shall be deposited in the account of the Tanzania Wildlife Management Authority for Village and District councils bordering the areas in which such activities are conducted for the distribution of 60% and 15% respectively; and
- (v) donation granted by tourism hunting companies owning hunting blocks in game reserves, Game Controlled Areas and Open Areas for the purposes of community development projects shall be deposited in the account of the Tanzania Wildlife Management Authority for respective

- village councils bordering the respective hunting blocks;”;
- (b) deleting subsection (4) and substituting for it the following:

“(4) Notwithstanding the provisions of subsection (3), the income obtained from tourism activities in respect of Wildlife Management Areas shall be distributed as follows:

- (a) in case of fees payable for tourism hunting activities shall be deposited in the Consolidated Fund, except for the following which shall be deposited in the account of the Tanzania Wildlife Management Authority-

- (i) seventy five percent of the block fees;
- (ii) sixty five percent of the game fees;
- (iii) fifty percent of the conservation fees;
- (iv) sixty five percent of the observer fees; and
- (v) thirty five percent of the permit fees;

- (b) in case of fees payable for non-consumptive tourism activities-

- (i) sixty five percent shall be payable to Wildlife Management Area;
- (ii) ten percent shall be payable to the respective district councils; and
- (iii) twenty five percent shall be deposited in

- the Consolidated Fund;
- (c) in case of concession fees for non-consumptive tourism activities-
- (i) eighty five percent shall be payable to Wildlife Management Area;
 - (ii) five percent shall be payable to the respective district council; and
 - (iii) ten percent shall be deposited in the Consolidated Fund; and
- (d) in case of fees payable from resident hunting activities-
- (i) fifty percent shall be payable to the Wildlife Management Areas;
 - (ii) thirty five percent shall be payable to the respective district councils; and
 - (iii) fifteen percent shall be deposited to the Consolidated Fund;”;
- (c) deleting subsection (5) and substituting for it the following:
- “(5) Monies designated for the Wildlife Management Areas, district councils and village councils pursuant to subsection (4) shall be deposited in the account of the Tanzania Wildlife Management Authority and thereafter shall be disbursed to the respective Wildlife Management Areas, District Councils and

Village Councils in accordance with the relevant regulations made under this Act.”.



OBJECTS AND REASONS

The Bill proposes the enactment of the Finance Act, 2025 for the purpose of amending various tax and non-tax laws with the aim of introducing changes by imposing and adjusting certain rates of taxes, charges, and fees. This Bill is intended to accelerate economic growth, particularly in strategic sectors including industry, agriculture, energy, and health in order to enhance productivity. These measures also aim to strengthen domestic revenue collection and tax administration. The Bill also proposes amendments to other laws with the aim of enhancing government revenues collection and management and improving business environment.

This Bill is divided into Thirty Four Parts.

Part I of the Bill outlines the introductory provisions which include the Title of the Act and the date of commencement.

Part II of the Bill proposes amendments to the Airport Service Charge Act, Cap. 365, where it is proposed to amend section 3 to increase the charge levied on each air passenger by 1,000 Tanzanian Shillings. It is further proposed that the revenue generated from the increase in this charge be allocated by remitting 70% to the AIDS Trust Fund and 30% to the Universal Health Insurance Fund. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance. Section 7 is proposed to be amended to align the due date for payment of port service fees with the filing date of returns, setting both to the 20th day of the month following the month of collection of the said fees. The aim of this amendment is to simplify tax compliance.

Part III of the Bill proposes amendments to the Banking and Financial Institutions Act, Cap. 342, by introducing a new section 39A to extend the mandate of the Deposit Insurance Board (DIB) to provide liquidity support through loans to banks or financial institutions facing liquidity challenges. The purpose of this amendment is to grant the DIB authority and capacity to actively participate-alongside the Bank of Tanzania in assessing and

determining appropriate measures to be taken when a bank or financial institution is at risk of insolvency.

Part IV of the Bill proposes amendments to the Bank of Tanzania Act, Cap. 197. Section 5 is amended to enhance the Bank of Tanzania's mandate of providing financial consumer protection in the financial sector. It is further proposed to amend the section by introducing a provision that enables the Bank to execute its mandate independently. Section 9 is amended to clarify roles of the Board of Directors of the Bank of Tanzania, increase the number of non-executive directors, extend the tenure of members, and provide for staggered appointments to the Board. The aim of this amendment is to enhance efficiency of the Board. Section 12 is proposed to be repealed and replaced to provide for the composition, tenure, and functions of the Monetary Policy Committee and the Audit Committee. Additionally, a new section 12A is proposed to be introduced to confer powers to the Board of Directors of the Bank to establish other committees necessary for fulfilling its functions.

Section 19 is amended to specify the timeframe during which the Minister may issue securities for recapitalizing the Bank. The aim of the amendment is to reinforce the Bank's financial independence. Section 20 is amended to provide for the qualifications, appointment procedures, and term of office for the head of the Internal Audit Unit, with the objective of strengthening accountability and performance. Section 38 is amended to enable clearing and inter-institutional transfers among financial institutions, including electronic money issuers (EMIs), payment aggregators, and FinTech companies. This amendment aims at facilitating interoperability in the payment ecosystem.

Section 40 is amended to widen the scope of collateral and nature of the instruments to be provided by banks and financial institutions for emergency loans and advances offered by the Bank of Tanzania as a lender of last resort. Section 60 is amended to elaborate the Bank's role in relation to the government budget process, financial laws, and other matters affecting its responsibilities and authority. The aim of this amendment is to increasing the Bank's involvement in relevant public financial matters. Section 69 is proposed to be repealed and replaced to outline the conditions under which the Bank may allow short-term loans to the Government in case of unforeseen or unavoidable events, and to specify what constitutes unforeseen or unavoidable events.

Part V of the Bill proposes amendments to the Budget Act, Cap. 439, by introducing a new section 60A, which requires that approval from the Minister responsible for finance be obtained before imposing or reviewing fees, levies, and charges. The objective of this amendment is to ensure that such fees and charges are efficient, productive, and aligned with fiscal policy objectives, discouraging arbitrary impositions and promoting transparency and accountability in revenue administration.

Part VI of the Bill proposes amendments to the Business Licensing Act, Cap. 101. Section 4 is amended to abolish the mandate of licensing bodies to close down business premises for reason of carrying out business without a license. The aim is to promote a more conducive business environment. A new section 14A is introduced to empower the Minister responsible for trade to specify business activities which may not be conducted by foreigners. The purpose of this amendment is to protect business opportunities for Tanzanians and to foster equitable business participation between locals and foreigners.

Part VII of the Bill proposes amendments to the Cashewnut Industry Act, Cap. 203. Section 17A is amended to require the Commissioner General of the Tanzania Revenue Authority to remit revenues collected from the export levy on raw cashewnut direct to the account of the Cashewnut Board for a period of four years. The objective of this amendment is to ensure timely availability of funds for cashewnut farming subsidies and research, thereby promoting the development of the cashewnut farming in the country.

Part VIII of the Bill proposes amendments to the Excise (Management and Tariff) Act, Cap. 147. Section 2 is amended to define the term "financial institution" so as to provide clarity on the definition of the term as used in the Act. Section 10 is amended to set the duration of licenses for excisable goods manufacturers to twelve months from the date of issuance, instead of expiring at the end of the calendar year. Section 126 is amended to increase excise duty on electronic communication services from 17% to 17.5%, improve the definition of "dutiable value" for electronic communication excise, increase excise duty on pay-to-view television services from 5% to 10%, impose 20% excise duty on imported used household items, introduce a flat excise duty rate of TZS 22,000 per tonne of carbon emissions from coal and natural gas. These amendments aim at mitigating health hazards associated with consumption of these products, protect domestic industries,

reduce environmental impact and increase government revenue. The section is further amended to expand the tax base to include service providers of money transfer and payment system who employ independent systems.

Sections 128 and 129 are amended to change the due date for excise duty payments and the limit for deferment of payment of excise duty from the last working day to the 25th day. The aim of the amendment is to ensure timely revenue collection. Section 132 is amended to include wine producers classified under Heading 22.05 in the category of persons who are eligible to offset excise duty paid on raw materials used in manufacturing. The aim is to avoid double taxation on the same product.

Section 146A is amended to grant excise duty exemption on un-denatured ethyl alcohol classified under Heading 22.07 when used for producing products other than alcoholic products. The aim of the amendment is to lower production costs and enhance competitiveness. The Fourth Schedule is amended to reduce the excise duty rate from TZS 561 to TZS 134.2 per litre of locally produced energy drinks, to align with actual production costs and protect small industries producing these products. Additionally, the Fourth Schedule is amended to increase excise duty by TZS 20, 30, and 50 per litre on beer, wine, and spirits respectively. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance.

Furthermore, the Schedule is amended to reduce the excise duty on un-denatured ethyl alcohol produced domestically and imported, from TZS 5,000 to TZS 4,000 and from TZS 7,000 to TZS 5,000 per litre respectively. The aim of this amendment is to reduce production costs. The Schedule is also proposed to be amended to impose excise duty of TZS 500 per kilogram on imported butter; to impose excise duty of TZS 400 per kilogram on imported matches; and to impose excise duty on imported and locally produced crisps at TZS 100 and TZS 50 per kilogram respectively. Additionally, the excise duty on furniture is increased from 20% to 25%, to impose excise duty on imported imitated jewellery, soaps and detergents at the rate of 10% of the value, to impose excise duty on sausages and ice cream imported and locally produced at the rate of 10% and 5% of value respectively.

The Schedule is also proposed to be amended to increase the excise duty rate on natural gas from TZS 0.45 to TZS 0.55 per cubic foot. This amendment aims to restore value for money. Similarly, amendments are made to impose excise duty at the rate of 25% on fireworks locally produced and imported; and impose excise duty at the rate of 30% on devices and liquids used in electronic cigarettes locally produced or imported. The purpose of these amendments is to increase Government revenues and combat adverse effects arising from use of these products.

Part IX of the Bill proposes amendments to the Export Tax Act, Cap. 196, whereas in section 2 the definition of the term “Commissioner” is amended to align that definition with existing practice whereby the Commissioner General is the collector of the export tax instead of the Permanent Secretary to the Treasury. Furthermore, the Schedule is proposed to be amended to impose export tax on veneered sheets exported outside the United Republic. The purpose of these amendments is to protect domestic industries and ensure the availability of raw materials for local industries producing plywood and marine board products.

Part X of the Bill proposes amendments to the Fair Competition Act, Cap. 285, whereas section 78 is amended to clarify that the Fair Competition Commission’s revenue shall include 1.5% of fees derived from business licenses instead of any amount not exceeding 2.5%. Additionally, the section is amended to specify that 1% of the gross revenue of regulatory authorities including EWURA, LATRA, TCRA, and TCAA shall be remitted to account of Commission opened at the Bank of Tanzania. The purpose of these amendments is to clearly define revenue sources and the institutions required to remit their share of revenues to the Fair Competition Commission.

Part XI of the Bill proposes amendments to the Gaming Act, Cap. 41, whereby section 34 is amended to increase the tax rate on winnings from sports betting from 10% to 15%, increasing the rate of gaming tax on winnings on land-based casino from 12% to 15%. It is proposed that the increased tax be distributed at the ratio of 70% to the AIDS Trust Fund and 30% to the Universal Health Insurance Fund.

Part XII of the Bill proposes amendments to the Imports Control Act, Cap. 276, whereas in section 2 the definition of the term “Commissioner General” is amended to align that definition with the existing tax practice whereby

the Commissioner General is the collector of the export tax instead of the Permanent Secretary to the Treasury. Furthermore, section 18A is amended to include goods originating from a member state of the East African Community within the scope of goods liable for payment of industrial development levy. The aim of this amendment is to protect domestic industries and increase Government revenue.

Additionally, the Schedule is proposed to be amended to impose industrial development levy on imported products such as nails, road tractor for semi-trailers, furniture, ceramic tiles, wire rod, flat rolled products, plastic kitchenware and tableware, prefabricated building and glass. The purpose of these amendments is to increase investment and production in the country, promote exports, and protect local production as these products are widely manufactured domestically.

Part XIII of the Bill proposes to amend the Income Tax Act, Cap. 332, whereas section 3 is amended to improve the definition of the terms “permanent establishment” and “capitalization of profits” to include retained earnings for the current period that remain undistributed for a period of six months. The purpose of these amendments is to clarify these two concepts as used in the Act and to provide for taxation of retained earnings that remain undistributed at a rate of 10%. Section 12 is proposed to be amended to include undistributed profits to shareholders within the definition of “equity”. The aim of these amendments is to stimulate capital inflow into economic activities and protect Government revenues.

Section 44 is proposed to be amended to provide for computation of gains or losses during realisation or transfer of an asset to include the initial costs at the time of the first acquisition and its subsequent costs as if it was done by a single person. The purpose of these amendments is to recognize all costs incurred during the time of ownership of the property for the purpose of computing gains and losses of the realization. Sections 71, 75, 80, and 84 are proposed to be amended to reduce the limit ratio of the carrying forward losses from the previous years that can be deducted during the income tax calculation for businesses in mining, petroleum, oil and gas activities operating at a loss from 70 percent to 60 percent. The aim of this measure is to enable timely collection of Government revenues from the relevant sectors.

It is proposed to amend section 106 and 115 of the Act with a view to introduce a withholding tax at a rate of 10% on hired motor vehicles, 2% on payments arising from the purchase of raw salt from holders of a Primary Mining License (PML) or Artisanal Miners and 10% on commission payments derived from gaming advertisements or promotion. The purpose of these amendments is to align with the principles of tax equity and to broaden the tax base. It is proposed to amend section 116A to introduce income tax at a rate of 3.5% on income derived from the sale of forest produce. The applicable tax will be paid in a single installment based on the value of each consignment. This measure aims to enhance the formalization of the forestry sub-sector and broaden the tax base.

It is proposed to amend section 117 to require returns for individuals whose turnover in the year of income exceeds five hundred million shillings and a corporation whose gross income in a year of income exceeds one hundred million shillings to be prepared or certified by a certified public accountant. The purpose of this amendment is to relieve small and medium entrepreneur from costs of compliance. It is proposed to amend the First Schedule in order to rationalise the income tax amount charged in respect of two-wheeled motorcycles, three-wheeled motorcycles (Bajaji) and goods carrying vehicles with a load capacity not exceeding 500 kilograms, including “Guta”.

Further, it is also proposed to amend the First Schedule by increasing the rate of the Alternative Minimum Tax paid by companies that make losses for three consecutive years from 0.5 percent to 1 percent; increasing the withholding tax rate on insurance and reinsurance payments made to foreign companies from 5 percent to 10 percent; and increasing the withholding tax on payments for professional and management services provided by a resident person in the extractive industry from 5 percent to 10 percent. The aim of these amendments is to widen tax base. It is proposed to amend the Second Schedule of the Act to abolish income tax exemption granted for the initial 10-year period to investors registered in Special Economic Zones (EPZ and SEZ) when goods produced and services rendered within these zones are offloaded in the local market. The aim of this amendment is to protect manufactures who produce for the local market and enhance fairness in taxation between producers operating within Special Economic Zones and those operating outside Special Economic Zones.

Part XIV of the Bill proposes amendments to the Insurance Act, Cap. 394, by adding a new section 134A to introduce inbound travel insurance for foreigners entering the Mainland Tanzania. The purpose of this amendment is to establish a mechanism for providing emergency assistance to foreigners against health emergencies, loss of luggage and cover expenses for emergency medical evacuation or repatriation.

Part XV of the Bill proposes amendments to the Investment and Special Economic Zones Act, No. 6 of 2025, whereas sections 2 and 21 are amended to recognize investors who have signed framework agreements with the Government as strategic investors. The aim of these amendments is to attract investment in the mining sector. Section 19 is proposed to be amended to provide for a list of goods in respect of which tax exemptions shall not be granted. The purpose of this amendment is to protect local industries, employment, and increase Government revenue. The section is further amended to provide for customs duty exemption at the rate of 75% on deemed capital goods imported by investors registered under the Act. The purpose of this amendment is to maintain incentives granted to investors in the country and ensure deemed capital goods are available at affordable prices. Sections 65 and 67 are proposed to be amended to remove from the tax laws the list of goods in respect of which tax exemptions shall not be granted as that list has been included in section 19.

Part XVI of the Bill proposes amendments to the Local Government Finance Act, Cap. 290, whereas sections 6, 7, and 8, and the Schedule are amended to reduce the hotel levy from 10% to 2% and to set a fixed service levy at a rate of 0.25% of annual turnover. Additionally, the Schedule is proposed to be amended to prohibit charging of loading and offloading fees by local government authorities. The aim of these amendments is to improve the business environment in Tanzania and to align with measures proposed in the Blueprint for Regulatory Reforms in Tanzania.

Part XVII of the Bill proposes amendments to the Merchandise Marks Act, Cap. 85, by adding a new section 11A to enable the recordation of trademarks for goods imported into the country. The purpose of this amendment is to control counterfeit goods which are locally produced or imported. Additionally, section 25 is proposed to be amended to empower the Minister to make regulations to prescribe procedures for recordation of trademarks for imported goods.

Part XVIII of the Bill proposes amendments to the Mining Act, Cap. 123, whereas section 69 is amended to include mining companies which have signed agreements with the Government in the mandatory requirement to allocate not less than 20% of gold production for processing, smelting, refining, and trading within the country. Furthermore, a new section 113A is proposed to be introduced to establish the HIV Response Levy at a rate of 0.1% of the value of minerals. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance.

Part XIX of the Bill proposes amendments to the Motor Vehicle (Tax on Registration and Transfer) Act, Cap. 124, by adding a new section 5A and a Third Schedule to establish a levy to combat HIV/AIDS on the first registration of motor vehicles. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance. It is proposed that collections from the introduced levy be distributed at the ratio of 70% to the AIDS Trust Fund and 30% to the Universal Health Insurance Fund. Additionally, the First Schedule is proposed to be amended to improve the manner of recognition for electric vehicles.

Part XX of the Bill proposes amendments to the National Parks Act, Cap. 282, whereas section 9 is amended to provide for the distribution of 91% of the revenues derived from services provided by TANAPA, at the ratio of 51% to TANAPA's account held at the Bank of Tanzania and 40% to the Consolidated Fund. Additionally, it is proposed to introduce a requirement for obtaining approval from the Paymaster General before expenditure of the funds deposited in the accounts of TANAPA, the Tanzania Wildlife Protection Fund, and the Tourism Development Levy held at the Bank of Tanzania.

Part XXI of the Bill proposes amendments to the National Planning Commission Act, Cap. 127, whereas section 22 is amended to empower the Minister to make regulations to prescribe the criteria to be considered during the evaluation of public investment projects. The purpose of this amendment is to promote transparency in the evaluation process and facilitate the formulation of strategies to mitigate the impacts of such projects.

Part XXII of the Bill proposes amendments to the Ngorongoro Conservation Area Act, Cap. 284, whereas section 12 is amended to provide for the

distribution of 91% of the revenue derived from services provided by the Ngorongoro Conservation Area Authority (NCAA), at the ratio of 51% to NCAA's account held at the Bank of Tanzania and 40% to the Consolidated Fund. Additionally, it is proposed to introduce a requirement for obtaining approval from the Paymaster General before expenditure of funds deposited in the accounts of the NCAA, the Wildlife Conservation Fund, and the Tourism Development Fund held at the Bank of Tanzania.

Part XXIII of the Bill proposes amendments to the Port Service Charge Act, Cap 264, whereas section 7 is proposed to be amended to align the due date for payment of port service charges with the date for submitting returns, being the 20th day of the month following the month of collection of the charges. The purpose of these amendments is to simplify tax payment.

Part XXIV of the Bill proposes amendments to the Public Finance Act, Cap. 348. Section 5 is amended to require the approval of the Minister responsible for finance prior to imposition or review of fees, taxes, and levies. The aim of this amendment is to ensure that fees, levies, and taxes are efficient, effective, and aligned with fiscal policy objectives, to prevent arbitrary imposition and to promote transparency and accountability in revenue management. Furthermore, section 13 is amended to introduce a provision to enable setting of varying monthly contribution rates by Government agencies, corporations, and public institutions at rates between 15% and 60% of their gross revenue into the Consolidated Fund.

Also, section 31 is amended to require the preparation of consolidated accounts using audited public institution accounts, to reduce the time used by accounting officers to prepare accounts from three months to two months after the end of the financial year, and to explicitly require accounting officers to prepare accounts using International Public Sector Accounting Standards (IPSAS) and Generally Accepted Accounting Principles (GAAPs) in the public sector and seek prior approval of Accountant General where it is necessary to prepare accounts before using International Financial Reporting Standards (IFRS).

Part XXV of the Bill proposes amendments to the Public Service Social Security Fund Act, Cap. 371. Section 80 is proposed to be amended by adding provisions that recognize retirees who receive benefits and pensions from the Consolidated Fund and to establish procedures for adjusting the minimum amount of benefits and pensions for such retirees. The purpose of

these amendments is to enable the Government to continue paying those retirees.

Part XXVI of the Bill proposes amendments to the AIDS Commission Act, Cap. 379, whereas section 18 is amended to recognize new sources of revenue for the AIDS Trust Fund to finance efforts to combat HIV/AIDS. According to the proposed amendments, such sources include revenues from excise duty on alcoholic beverages, the HIV Response levy on minerals, and charges on train and airline tickets.

Part XXVII of the Bill proposes amendments to the Tanzania Revenue Authority Act, Cap. 399. Section 5 is proposed to be amended to grant the Tanzania Revenue Authority power to establish a tax training institute for its staff, tax professionals, or other individuals performing tax-related functions. The purpose of this amendment is to formally recognize the Institute of Tax Administration administered by the Tanzania Revenue Authority. Additionally, section 37 relating to penalties, is proposed to be repealed because its contents are covered under the Tax Administration Act, Cap. 438.

Part XXVIII of the Bill proposes amendments to the Universal Health Insurance Act, Cap. 161, whereas section 25 is amended to recognize new sources of revenue for the Universal Health Insurance Fund to finance various health services. According to the proposed amendments, these sources include revenues from excise duty on alcoholic beverages, the HIV Response levy on minerals, and charges on train and airline tickets.

Part XXIX of the Bill proposes amendments to the Tax Administration Act, Cap. 438. Section 11 of the Act is proposed to be amended to empower the Commissioner General to recognize residential status and issue certificates for tax purposes. It is proposed to amend section 23 to require the Commissioner General to recognize the registration of small-scale traders in the informal sector who have been registered with relevant authority. Additionally, the section mandates the registration authority to include the Taxpayer Identification Number (TIN) as part of the registration criteria for small-scale traders whose income is below the taxable income threshold. The objective of these amendments is to formalise the small-scale business sector and broaden the tax base.

Section 42 is proposed to be amended to empower the Commissioner General to establish an electronic tax administration system, integrate it with taxpayers' systems, set out proper usage procedures for tax administration purposes, and specify penalties for misuse of the system. The aim of these amendments is to promote compliance with tax laws. Section 54 is proposed to be amended to require subcontractors in the construction and extractive projects to submit reports to the Commissioner General regarding the value of their contracts and other details within thirty days from the date of commencement of projects. The objective is to ensure timely access to accurate information and prevent loss of Government revenue loss.

Sections 62 and 63 are proposed to be amended to clarify the date on which a tax objection notice is deemed to have been received by the Commissioner General. This amendment aims to eliminate ambiguity concerning the receipt date of tax objection notices. Section 75 is proposed to be amended to set a three-month limit for the Commissioner General to detain seized assets before they are sold or removed for the purpose of tax recovery. Section 90 is proposed to be amended to impose a penalty of 30% of the adjusted revenue on taxpayers who provide false loss reports. The purpose of this amendment is to prevent fraud and ensure compliance with tax laws.

Part XXX of the Bill proposes amendments to the Treasury Registrar (Powers and Functions) Act, Cap. 370. Section 9 is proposed to be amended to assign the Treasury Registrar the responsibility to require public institutions and corporations to contribute between 15% to 60% of their gross revenue into the Consolidated Fund each month in accordance with the Public Finance Act, Cap. 348.

Part XXXI of the Bill proposes to amend the Railways Act, Cap. 170 by adding a new section 73A which establishes an HIV Response Levy of five hundred Tanzanian shillings on each railway transport ticket. It is further proposed that the revenue generated from this levy be distributed at a ratio of 70% to the AIDS Trust Fund and 30% to the National Health Insurance Fund. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance.

Part XXXII of the Bill proposes amendments to the Road and Fuel Tolls Act, Cap. 220. Section 5 is proposed to be amended by increasing the road and fuel toll by ten shillings on each liter of petrol and diesel. Additionally,

Section 4 and the Second Schedule are proposed to be amended to introduce a levy of ten shillings per liter on kerosine. It is further proposed that the revenues generated from these levies be allocated at a ratio of 70% to the AIDS Trust Fund and 30% to the National Health Insurance Fund. The aim of these amendments is to support efforts geared at improving healthcare services in the country, including combating HIV/AIDS infections and providing universal health insurance.

Part XXXIII of the Bill proposes amendments to the Value Added Tax Act, Cap. 148, whereby it is proposed to amend section 2 to provide interpretation of the terms “assisted government entity”, “withholding agent” and to improve the definition of the term “resident” to include companies incorporated in Mainland Tanzania. The aim of the amendment is to enhance clarity of use of the terms in the Act. In addition, section 5 is proposed to be amended to introduce three percent withholding rate and 16 percent VAT rate when consideration for supply is made through bank or electronic payment system. The aim of the amendment is to enhance timely and effective collection of value added tax and promote cashless economy. Section 11 is proposed to be amended in order to abolish the restriction on deferment on imported capital goods. The aim of this amendment is to provide relief to investors who import capital goods. Section 27A is proposed to be added to recognize advance value added tax paid. The aim of the amendment is to eliminate double accounting of value added tax.

Section 29 is amended to provide for procedures to be followed where an intending trader fails to meet the conditions of registrations. Section 51 is proposed to be amended to include online payment services offered by a non resident person in the scope of electronic services liable for value added tax. The aim of amendment is to broaden tax base. Sections 56 and 57 are proposed to be amended to zero rate sales of locally produced fertilizer for a period of three years and sales of locally manufactured textile products using locally cotton grown for a period of one year. The purpose of these amendments is to attract investment by reducing production costs and to promote the production of textiles using domestically grown cotton. Section 70 is proposed to be amended to introduce a requirement of attaching withholding certificate, certificate of advance value added tax paid and electronic payment documents when filing returns. The aim of the amendment is to control deduction of value added tax.

Section 71 is proposed to be amended to provide for treatment of advance value added tax paid and withheld output tax in the calculation of valued added tax. Section 72 is proposed to be amended to remove provisions that allow a person to claim a refund of VAT that was not paid at the time of importation of goods into Mainland Tanzania. The objective of this amendment is to protect Government revenues. Sections 90A and 90B are proposed to be added to introduce requirement to issue certificate of advance value added tax paid and withholding certificate. The aim of amendment is to provide for documentation and proper accounting procedure for advance value added tax paid and withheld output tax.

Moreover, the Schedule is proposed to be amended to introduce a condition whereby VAT exemptions on agricultural implements will only be granted after approval from the Ministry responsible for agriculture, to ensure that exemptions are provided to the intended beneficiaries. Furthermore, it is proposed to remove exemptions on imported newspapers, bitumen and gaming supply to reduce ineffective exemptions and protect Government revenues.

Further, the Schedule is also amended to exempt locally produced double refined edible oil from locally grown seeds by a local manufacturer for one year for the purpose of providing relief to consumers. It is proposed to amend the Schedule to grant exempt on re-insurance premium in order to reduce the cost of re-insurance and ensure fairness between foreign and local insurance companies. The Schedule is further amended to exempt liquified petroleum gas, liquified petroleum gas cylinders and tanks for storing gas for cooking, piped natural gas and compressed natural gas for motor vehicles and carbonisation furnaces used in the process of making charcoal briquettes. The purpose of the amendment is to provide relief and promote use of clean energy for cooking and motor vehicles. Furthermore, the Schedule is amended to grant VAT exemption on supply of sisal fiber and pesticides under the HS Codes 3808.61.00, 3808.62.00 and 3808.69.00. The aim of the amendment is to provide relief on inputs to support agriculture sector.

Part XXXIV of the Bill proposes amendments to the Wildlife Conservation Act, Cap. 283, whereas section 8 is amended to provide for revenue sharing from tourism activities in protected areas among the Tanzania Wildlife Management Authority (TAWA), district and village councils and the central Government. The section is further amended to require that funds

intended for district and village councils adjacent to protected areas be deposited in the account of TAWA opened at the Bank of Tanzania. The objective of these amendments is to enhance conservation efforts and provide incentives to district and village councils bordering protected areas.

MADHUMUNI NA SABABU

Muswada unapendekeza kutungwa kwa Sheria ya Fedha, 2025 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 umelenga kuchochea kasi ya ukuaji wa uchumi, hususan, 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 Thelathini na Nne

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 kurekebisha Sheria ya Tozo ya Huduma za Viwanja vya Ndege, Sura ya 365, ambapo inapendekezwa kurekebisha kifungu cha 3 ili kuongeza shilingi 1000 katika tozo inayotozwa kwa kila abiria anayesafiri kwa ndege. Aidha, inapendekezwa kuwa mapato yatakayotokana na ongezeko kwenye tozo hiyo yagawanywe kwa uwiano wa asilimia 70 kwa ajili ya Mfuko wa Udhamini wa Kudhibiti UKIMWI na asilimia 30 kwa ajili ya Mfuko wa Bima ya Afya kwa Wote. Lengo la marekebisho haya ni kuendeleza juhudi za kuimarisha huduma za afya nchini ikiwemo kukabiliana na maambukizi ya UKIMWI na bima ya afya kwa wote. Kifungu cha 7 kinapendekezwa kurekebisha ili kuwianisha tarehe ya kulipa ada ya huduma za bandari na tarehe ya kuwasilisha ritani kuwa siku ya 20 ya mwezi baada ya kukusanywa kwa ada hiyo. Lengo la marekebisho **haya ni** kurahisisha ulipaji wa kodi.

Sehemu ya Tatu ya Muswada inapendekeza marekebisho katika Sheria ya Benki na Taasisi za Fedha, Sura ya 342 kwa kuongeza kifungu kipya cha 39A kinachoongeza kwa Bodi ya Bima ya Amana (Deposit Insurance Board - DIB) majukumu ya kuongeza ukwasi kwa njia ya mkopo kwa benki au taasisi ya fedha yenye changamoto ya ukwasi. Lengo la marekebisho haya ni kuipa DIB nguvu na uhalali wa kisheria wa kushiriki kikamilifu, kwa kushirikiana na Benki Kuu, katika kutathmini na kuamua hatua muafaka ambayo inapaswa kuchukuliwa pale ambapo benki au taasisi ya fedha ipo katika hatari ya kufilisika.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Benki Kuu ya Tanzania, Sura ya 197. Kifungu cha 5 kinapendekezwa kurekebisha ili kuipa Benki Kuu jukumu la kumlinda mtumiaji wa huduma za kifedha. Aidha, kifungu hicho kinarekebisha pia kwa kuongeza masharti ya kuiwezesha Benki Kuu kutekeleza majukumu yake kwa uhuru. Kifungu cha 9 kinapendekezwa kurekebisha kwa kubainisha majukumu ya Bodi ya Benki katika usimamizi wa Benki Kuu, kuongeza idadi ya wakurugenzi wasio watendaji katika Bodi ya Benki, kuongeza muda wa wajumbe wa Bodi ya Benki wa kuhudumu na kuweka utaratibu wa kufanya uteuzi wa wajumbe wa Bodi kwa vipindi tofauti. Lengo la marekebisho haya ni kuongeza ufanisi katika utendaji wa Bodi ya Benki Kuu.

Kifungu cha 12 kinapendekezwa kufutwa na kuandikwa upya ili kubainisha muundo, ukomo wa muda na majukumu ya Kamati ya Sera ya Fedha na Kamati ya Ukaguzi. Lengo la marekebisho haya ni kubainisha masharti kuhusu Kamati ya Sera ya Fedha na Kamati ya Ukaguzi ili kuhakikisha ufanisi katika utekelezaji wa majukumu ya Kamati husika. Inapendekezwa pia kuongeza kifungu kipya cha 12A ili kuipa Bodi ya Benki Kuu mamlaka ya kuanzisha kamati nyingine kwa ajili ya kuiwezesha kutekeleza majukumu yake. Lengo la marekebisho haya ni kuhakikisha kuwa majukumu ya Bodi kuhusu uundaji wa Kamati yanatekelezwa ipasavyo ili Kamati zitakazoundwa ziweze kuisaidia Bodi katika utekelezaji wa majukumu yake. Kifungu cha 19 kinapendekezwa kurekebisha ili kubainisha muda ambao Waziri anaweza kutoa dhamana ili kurejesha mtaji wa Benki. Lengo la marekebisho haya ni kuimarisha ulinzi wa kisheria wa uhuru wa kifedha wa Benki kwa kuweka muda ambao Waziri anaweza kutoa dhamana za Benki ili kuongeza mtaji wa Benki pale inapobidi.

Kifungu cha 20 kinapendekezwa kurekebisha ili kueleza sifa za maafisa walio katika Kitengo cha Ukaguzi wa Ndani, uteuzi na muda wa utumishi wa mkuu wa kitengo cha Ukaguzi wa Ndani. Lengo la marekebisho haya ni kupanua wigo wa majukumu na uwajibikaji wa mkuu wa kitengo cha Ukaguzi wa Ndani kwa ajili ya utekelezaji bora wa masharti ya Sheria. Kifungu cha 38 kinapendekezwa kurekebisha ili kuwezesha shughuli za uondoaji na uhamishaji wa fedha (*clearing and inter-Financial Institutions transfers*) kati ya Taasisi za Kifedha, wakiwemo watoa huduma za fedha kwa njia ya kielektroniki (*EMIs*), waunganishaji wa malipo (*payment aggregators*), pamoja na kampuni za teknolojia ya kifedha (*FinTechs*). Lengo la marekebisho haya ni kuwezesha kusomana kwa mifumo ya malipo katika mfumo mzima wa kifedha. Kifungu cha 40 kinapendekezwa kurekebisha kwa kuongeza wigo wa dhamana zinazoweza kuwekwa na benki na taasisi za fedha ili kupata mikopo ya dharura kutoka Benki Kuu kama mkopeshaji wa mwisho.

Kifungu cha 60 kinapendekezwa kurekebisha kwa kuainisha wajibu wa Benki Kuu katika rasimu ya bajeti ya serikali, sheria za fedha na mambo mengine yanayoathiri kazi, mamlaka na wajibu wa Benki Kuu. Lengo la marekebisho haya ni kuongeza ushiriki wa Benki Kuu katika nyanja zote zinazohusiana na majukumu ya Benki Kuu. Kifungu cha 69 kinapendekezwa kufutwa na kuandikwa upya ili kubainisha vigezo ambavyo Benki inaweza kuruhusu mikopo ya muda mfupi kwa Serikali endapo kutatokea matukio yasiyotabirika au yasiyozuilika, na kubainisha masuala yatakayochukuliwa kuwa matukio yasiyotabirika au yasiyozuilika.

Sehemu ya Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Bajeti, Sura ya 439 kwa kuongeza kifungu kipya cha 60A kinachoweka sharti la kupata ridhaa ya Waziri mwenye dhamana ya masuala ya fedha kabla ya kutoza au kubadili ada, ushuru na tozo mbalimbali. Lengo la marekebisho haya ni kuhakikisha ada, tozo na ushuru zina ufanisi, tija na zinaendana na malengo ya sera za fedha, kuzuia utozaji usiozingatia utaratibu na kuhamasisha uwazi na uwajibikaji katika usimamizi wa mapato.

Sehemu ya Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Utoaji wa Leseni za Biashara, Sura ya 101 kwa kurekebisha kifungu cha 4 ili kuziondolea mamlaka za utoaji leseni mamlaka ya kufunga biashara pale ambapo mfanyabiashara anafanya biashara bila leseni. Lengo la marekebisho haya ni kuweka mazingira bora ya kibiashara. Aidha,

kifungu cha 14A kinapendekezwa kuongezwa ili kumpa Waziri mwenye dhamana na biashara mamlaka ya kuainisha biashara ambazo hazipaswi kufanywa na raia wa kigeni. Lengo la marekebisho haya ni kulinda fursa za biashara kwa watanzania na kuweka mazingira bora ya ufanyaji biashara baina ya watanzania na raia wa kigeni.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Korosho, Sura ya 203, ambapo kifungu cha 17A kinapendekezwa kurekebishwa ili kumwezesha Kamishna Mkuu wa Mamlaka ya Mapato Tanzania kuelekeza mapato yatokanayo na tozo ya kusafirisha korosho ghafi nje ya nchi moja kwa moja kwenye akaunti ya Bodi ya Korosho kwa kipindi cha miaka minne. Lengo la marekebisho haya ni kuwezesha upatikanaji wa mapato kwa ajili ya ruzuku na utafiti kwa wakati pamoja na kuchochea maendeleo ya kilimo cha korosho nchini.

Sehemu ya Nane ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Bidhaa, Sura ya 147 ambapo kifungu cha 2 kinapendekezwa kurekebishwa kwa kuongeza tafsiri ya msamiati “financial institution” ili kufafanua maana ya msamiati huo katika muktadha wa Sheria hiyo. Aidha, kifungu cha 10 kinarekebishwa kwa kubainisha muda wa ukomo wa leseni kwa wazalishaji wa bidhaa zinazotozwa ushuru wa bidhaa kuwa miezi kumi na mbili tangu tarehe ya kutolewa badala ya leseni kufika ukomo kila mwisho wa mwaka.

Kifungu cha 126 kinarekebishwa kwa kuongeza ushuru wa bidhaa kwenye huduma za mawasiliano ya kielektroniki kutoka asilimia 17 hadi asilimia 17.5, kwa kuboresha tafsiri ya msamiati “dutiable value” kwa ajili ya ushuru wa bidhaa katika mawasiliano ya kielektroniki, kuongeza ushuru wa bidhaa katika malipo ya huduma ya kutazama vipindi vya televisheni vinavyolipiwa kutoka asilimia 5 hadi asilimia 10, kutoza ushuru wa bidhaa wa asilimia 20 kwenye vyombo vya nyumbani vilivyotumika vinavyoingizwa kutoka nje ya nchi na kutoza ushuru kwa kiwango cha shilingi 22,000 kwa kila tani ya hewa ukaa inayozalishwa kwenye makaa ya mawe na gesi asilia. Lengo la marekebisho haya ni kupunguza madhara ya bidhaa hizi kiafya, kulinda viwanda vya ndani, kupunguza athari za kimazingira na kuongeza mapato ya Serikali. Aidha, kifungu hiki kinarekebishwa pia kwa kuongeza katika wigo wa kodi watoa huduma za fedha na malipo kwa kutumia mifumo binafsi.

Vifungu vya 128 na 129 vinarekebisha kwa kubainisha tarehe ya ukomo wa kufanya malipo ya ushuru wa bidhaa na ukomo wa ahirisho la kulipa ushuru kwa lengo la kuwezesha ukusanyaji wa mapato ya Serikali kwa wakati. Aidha, kifungu cha 132 kinafanywa marekebisho kwa kujumuisha wazalishaji wa mvinyo unaotambulika kwa nambari 22.05 kwenye wigo wa watumiaji wa pombe kali yenye kilevi zaidi ya asilimia 80 wanaotumia utaratibu wa kujirejeshea (offset) ushuru wa bidhaa uliolipwa wakati wa ununuzi wa malighafi hiyo inayotumika katika uzalishaji. Lengo la marekebisho haya ni kuzuia ulipaji wa ushuru wa bidhaa mara mbili kwa bidhaa moja. Vile vile, kifungu cha 146A kinarekebisha ili kuweka msamaha wa ushuru wa bidhaa kwenye kilevi kinachotambulika kwa nambari 22.07 kinachotumika kwa matumizi mengine yasiyohusu uzalishaji wa vilevi. Lengo la marekebisho haya ni kupunguza gharama za uzalishaji na kuongeza ushindani.

Jedwali la Nne linarekebisha ili kupunguza ushuru wa bidhaa kutoka shilingi 561 hadi shilingi 134.2 kwa litera ya vinywaji vya kuongeza nguvu vinavyozalishwa nchini ili kuakisi uhalisia wa gharama ya uzalishaji na kuchochea ukuaji wa viwanda vidogo vinavyozalisha bidhaa hiyo. Aidha, Jedwali linarekebisha kwa kuongeza ushuru wa bidhaa kwa shilingi 20, 30 na 50 kwa litera kwenye bia, mvinyo na vinywaji vikali mtawalia. Lengo la marekebisho haya ni kupata mapato kwa ajili ya kugharamia huduma za afya ikiwemo udhibiti wa maambukizi ya UKIMWI na huduma za afya kwa wote. Vile vile, Jedwali linarekebisha ili kupunguza ushuru wa bidhaa kwenye pombe kali yenye kilevi zaidi ya asilimia 80 itakayozalishwa ndani ya nchi na itakayoingizwa kutoka nje kutoka shilingi 5,000 hadi 4,000 na shilingi 7,000 hadi 5,000 kwa litera mtawalia. Lengo la marekebisho haya ni kupunguza gharama za uzalishaji.

Jedwali pia linapendekezwa kurekebisha kwa kutoza ushuru wa bidhaa wa shilingi 500 kwa kilo moja ya siagi zinazotoka nje ya nchi; kutoza ushuru wa bidhaa wa kiwango cha shilingi 400 kwa kilo moja ya viberiti vinavyoingizwa kutoka nje ya nchi na kutoza ushuru wa bidhaa kwenye kripti zinazoingizwa na kuzalishwa ndani ya nchi kwa shilingi 100 kwa kilo moja na shilingi 50 kwa kilo moja mtawalia na kuongeza ushuru wa bidhaa kwenye samani kutoka asilimia 20 hadi 25. Aidha, marekebisho yanafanyika ili kutoza ushuru wa bidhaa wa asilimia 10 ya thamani kwenye vito bandia, sabuni za mche na za unga zinazoingizwa nchini; kutoza ushuru wa bidhaa kwenye soseji na barafu zinazoingizwa na kuzalishwa ndani ya nchi kwa asilimia 10 na asilimia 5 ya thamani mtawalia. Aidha, Jedwali

linapendekezwa kurekebisha ili kuongeza kiwango cha ushuru wa bidhaa kwenye gesi asilia kutoka shilingi 0.45 hadi shilingi 0.55 kwa futi za ujazo. Lengo la marekebisha haya ni kulinda thamani ya fedha kwa kuwa kiwango kilichopo hakiendani na hali ya uchumi. Vile vile, marekebisha yanafanyika ili kutoza ushuru wa bidhaa wa asilimia 25 kwenye fataki zinazozalishwa na zinazolingizwa ndani ya nchi; kutoza ushuru wa bidhaa wa asilimia 30 kwenye vifaa na vimiminika vinavyotumika katika sigara za kielektroniki zinazozalishwa na zinazolingizwa ndani ya nchi. Lengo la marekebisha haya ni kuongeza mapato ya Serikali na kufidia athari hasi zinazotokana na matumizi ya bidhaa hizo.

Sehemu ya Tisa ya Muswada inapendekeza marekebisha kwenye Sheria ya Usafirishaji wa Bidhaa Nje ya Nchi, Sura ya 196 ambapo katika kifungu cha 2 tafsiri ya neno “Commissioner” inarekebisha ili kuwianisha tafsiri hiyo na utaratibu unaotumika sasa ambapo Kamishna Mkuu wa Mamlaka ya Mapato Tanzania ndiye anakusanya kodi hiyo. Aidha, Jedwali linapendekezwa kurekebisha ili kuweka kodi ya usafirishaji kwenye mbao laini zinazosafirishwa kwenda nje ya Jamhuri ya Muungano. Lengo la marekebisha haya ni kulinda viwanda vya ndani na kuhakikisha upatikanaji wa malighafi kwa viwanda vya ndani vya bidhaa za *plywood* na *marine board*.

Sehemu ya Kumi ya Muswada wa inapendekeza kufanya marekebisha katika Sheria ya Ushindani, Sura ya 285 ambapo kifungu cha 78 kinarekebisha kwa kubainisha kuwa, mapato ya Tume ya Ushindani yanapaswa kujumuisha asilimia 1.5 ya ada zinazotokana na leseni ya biashara badala ya utaratibu wa sasa uliopo ambapo mapato yanapaswa kuwa si zaidi ya asilimia 2.5. Aidha, kifungu hicho kinarekebisha kwa kubainisha kuwa asilimia moja ya mapato ghafi ya Mamlaka za Udhiditi ikiwemo EWURA, LATRA, TCRA na TCAA yatawekwa katika akaunti ya Tume ya Ushindani. Lengo la marekebisha haya ni kuweka bayana vyanzo vya mapato na taasisi zinazopaswa kuwasilisha sehemu ya mapato yake Tume ya Ushindani.

Sehemu Kumi na Moja ya Muswada inapendekeza kufanya marekebisha katika Sheria ya Michezo ya Kubahatisha, Sura ya 41 ambapo kifungu cha 34 kinarekebisha kwa kuongeza kiwango cha kodi kinachotozwa kwenye zawadi ya ushindi kwenye michezo ya kubashiri matokeo kutoka asilimia 10 hadi 15, na michezo ya kasino ya ardhini kutoka asilimia 12 hadi 15, ambapo asilimia 70 ya kiwango kilichoongezeka itaelekezwa kwenye

Mfuko wa Udhamini wa Kudhibiti UKIMWI na asilimia 30 ya kiwango kilichoongezeka itaelekezwa kwenye Mfuko wa Bima ya Afya kwa Wote.

Sehemu Kumi na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Udhibiti wa Uingizaji wa Bidhaa Nchini, Sura ya 276 ambapo katika kifungu cha 2 tafsiri ya neno “Commissioner General” inarekebishwa ili kuwianisha tafsiri hiyo na utaratibu unaotumika sasa ambapo Kamishna Mkuu wa Mamlaka ya Mapato Tanzania ndiye anakusanya tozo hiyo. Aidha, kifungu cha 18A kinarekebishwa ili kujumuisha bidhaa zinazotoka kwenye Jumuiya ya Afrika Mashariki kwenye wigo wa tozo ya maendeleo ya viwanda kwa ajili ya kulinda viwanda vya ndani na kuongeza mapato ya Serikali. Aidha, Jedwali linapendekezwa kurekebishwa kwa kutoza tozo ya maendeleo ya viwanda kwenye bidhaa za misumari, vichwa vya kuvuta matrela, samani, marumaru, nondo, mabati, vyombo vya jikoni na mezani vya plastiki, hema za chuma na vioo. Madhumuni ya marekebisho haya ni kuongeza uwekezaji na uzalishaji nchini, kuchochea mauzo nje ya nchi na kulinda uzalishaji wa ndani kwa kuwa bidhaa husika zinazalishwa kwa wingi nchini.

Sehemu Kumi na Tatu ya Muswada inapendekeza kurekebisha Sheria ya Kodi ya Mapato, Sura ya 332 ambapo kifungu cha 3 kinarekebishwa kwa kuboresha tafsiri ya msamiati “permanent establishment” na “capitalization of profits”. Lengo la marekebisho hayo ni kutoa ufafanuzi wa dhana hizo mbili kama ziliyotumika kwenye Sheria. Inapendekezwa kufanya marekebisho katika kifungu cha 12 ili kujumuisha faida ambayo haijagawanywa kwa wanahisa kwenye tafsiri ya neno “equity” na kuanzisha kodi ya zuio kwa kiwango cha asilimia 10 kwenye faida ambayo haijagawanywa kwa wanahisa baada ya miezi sita. Lengo la marekebisho hayo ni kuchochea uingizaji wa mitaji katika shughuli za uchumi na kuongeza mapato ya Serikali. Inapendekezwa kurekebisha kifungu cha 44 kwa kubainisha mapato na hasara ili kubainisha gharama zinazopaswa kujumuishwa wakati wa ukokotoaji wa kodi ya ongezeko la mtaji wakati wa uhamishaji wa umiliki wa mali. Lengo la marekebisho haya ni kutambua gharama zote zilizotumika kwenye umiliki wa mali husika na kubainisha mapato au hasara.

Vifungu vya 71, 75, 80 na 84 vinapendekezwa kurekebisha kwa kupunguza kiwango cha hasara mlimbikizo kinachoruhusiwa kupunguza mapato katika sekta za madini, petroli, mafuta na gesi kutoka asilimia 70 hadi asilimia 60. Lengo la marekebisho haya ni kulinda wigo wa kodi dhidi ya hasara

mlimbikizo na kuongeza mapato ya Serikali. Kifungu cha 105 kinapendekezwa kurekebisha kwa kuanzisha kodi ya zuio kwenye huduma ya ukodishaji magari kwa lengo la kuongeza wigo wa kodi na mapato ya Serikali. Inapendekezwa kurekebisha kifungu cha 106 kwa kutoza kodi ya mapato ya asilimia 2 kwenye malipo yanayotokana na ununuzi wa chumvi ghafi kutoka kwa wamiliki wa leseni ndogo ya uchimbaji madini au wachimbaji wadogo, na kutoza asilimia 10 kwenye malipo ya kamisheni yatokanayo na matangazo ya michezo ya kubahatisha. Kifungu cha 115 kinapendekezwa kurekebisha kwa kuongeza kiwango cha kodi ya ongezeko la mtaji kwa mtu asiye mkazi kutoka asilimia ishirini hadi asilimia thelathini. Lengo la marekebisho haya ni kuendeleza misingi ya usawa wa kikodi na kupanua wigo wa kodi.

Kifungu kipya cha 116A kinapendekezwa kuongezwa ili kuanzisha utaratibu wa kulipa kodi ya mapato kwa mkupuo mmoja kwa kiwango cha asilimia 3.5 ya mapato yatokanayo na uuzaji wa mazao ya misitu. Lengo la marekebisho haya ni kurasimisha sekta ndogo ya misitu na kuongeza wigo wa kodi.

Kifungu cha 117 kinapendekezwa kufanyiwa marekebisho kwa kuweka sharti la ritani za watu binafsi wenye mauzo yanayozidi shilingi milioni mia tano na kampuni yenye mapato yanayozidi milioni mia moja kuandaliwa au kuthibitishwa na wahasibu wa umma walioidhinishwa. Lengo la marekebisho haya ni kupunguza gharama za uendeshaji wa biashara kwa watu binafsi na kampuni zenye mauzo chini ya viwango husika. Inapendekezwa kufanya marekebisho katika Jedwali la Kwanza kuweka unafuu wa kutoza kodi ya mapato kwa kundi la pikipiki ya miguu miwili, pikipiki ya miguu mitatu (bajaji) na magari ya kubeba mizigo yenye uzito usiozidi kilogram 500 ikiwemo guta. Lengo la marekebisho hayo ni kurahisisha ukusanyaji wa kodi kwa makundi husika.

Aidha, inapendekezwa kurekebisha Jedwali la Kwanza la Sheria kwa kuongeza kiwango cha kodi kwa mapato mbadala (Alternative Minimum Tax) inayolipwa na kampuni inayotengeza hasara kwa kipindi cha miaka mitatu mfululizo kutoka asilimia 0.5 hadi asilimia 1, kuongeza kiwango cha kodi ya zuio kwenye malipo ya bima na bima mtawanyo yanayofanywa kwa kampuni za nje kutoka asilimia 5 hadi asilimia 10, pamoja na kuongeza kodi ya zuio kwenye malipo ya huduma za kitaalamu na kiusimamizi zinazotolewa kwenye sekta ya uziduaji (extractive sector) kutoka asilimia 5 hadi asilimia 10. Lengo la marekebisho hayo ni kuongeza wigo wa ukusanyaji wa kodi ya mapato. Vile vile, Jedwali la Pili linapendekezwa

kurekebishwa kwa kufuta msamaha wa kodi ya mapato uliokuwa unatolewa kwa kipindi cha awali cha miaka 10 kwa wawekezaji waliosajiliwa katika Maeneo Maalum ya Kiuchumi pale bidhaa zinazozalishwa na huduma zinazotolewa ndani ya maeneo hayo zinapouzwa kwenye soko la ndani. Lengo la marekebisho haya ni kuweka usawa wa kikodi kwa wazalishaji wanaouza bidhaa au huduma katika soko la ndani.

Sehemu ya Kumi na Nne inapendekeza marekebisho katika Sheria ya Bima, Sura ya 394 kwa kuongeza kifungu kipya cha 134A ili kuanzisha bima ya usafiri kwa wageni wanaoingia Tanzania Bara. Lengo la marekebisho haya ni kuweka utaratibu utakaowezesha kuwalinda wageni wanapokuwa nchini dhidi ya dharura za kiafya, kupotea kwa mizigo ya wageni, kugharamia wageni wanapoondoshwa kwa lazima au hatari yenye kulazimu uondoshwaji.

Sehemu Kumi na Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Uwekezaji na Maeneo Maalum ya Kiuchumi, Na. 6 ya mwaka 2025 ambapo vifungu vya 2 na 21 vinarekebishwa ili kuwatambua wawekezaji waliosaini mikataba na Serikali kama wawekezaji wa kimkakati. Lengo la marekebisho haya ni kuvutia uwekezaji kwenye sekta ya madini. Kifungu cha 19 kinapendekezwa kurekebishwa ili kuweka masharti yanayobainisha bidhaa ambazo hazikidhi kupata msamaha wa kodi. Lengo la marekebisho haya ni kulinda viwanda vya ndani, ajira na mapato ya Serikali. Kifungu hicho kinarekebishwa pia kwa kujumuisha masharti kuhusu msamaha wa ushuru wa forodha kwa kiwango cha asilimia 75 kwenye bidhaa za mtaji zisizo za asili zinazoingiwa na wawekezaji waliosajiliwa chini ya Sheria hii. Lengo la marekebisho haya ni kuendelea kuweka unafuu kwa wawekezaji nchini na kuhakikisha bidhaa mtaji zisizo za asili zinapatikana kwa bei nafuu. Vifungu vya 65 na 67 vinapendekezwa kurekebishwa kwa kufuta orodha ya bidhaa ambazo hazikidhi kupata msamaha wa kodi kwa kuwa orodha hiyo imebainishwa katika kifungu cha 19.

Sehemu Kumi na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Fedha ya Serikali za Mitaa, Sura ya 290 ambapo vifungu cha 6, 7 na 8 pamoja na Jedwali vinarekebishwa ili kupunguza kiwango cha ada ya ushuru wa hoteli (hotel levy) kutoka asilimia 10 hadi asilimia 2 na kuweka kiwango mfuto cha ushuru wa huduma cha asilimia 0.25 ya mapato ghafi. Aidha, Jedwali linapendekezwa kurekebishwa pia kwa kuweka zuio la kutoza ada za upakiaji (loading) na upakuaji (offloading) wa mizigo

zinazotozwa na Mamlaka za Serikali za Mitaa. Lengo la marekebisho haya ni kupunguza gharama za ufanyaji biashara na uwekezaji nchini pamoja na kuendana na masharti ya Mpango wa Kuboresha Mazingira ya Biashara (MKUMBI).

Sehemu Kumi na Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Alama za Bidhaa, Sura ya 85 kwa kuongeza kifungu kipya cha 11A ili kuwezesha utunzaji wa kumbukumbu za alama za biashara kwa bidhaa zinazolingizwa nchini. Lengo la marekebisho haya ni kudhibiti bidhaa bandia zinazozalishwa na kuingizwa nchini kutoka nje ya nchi. Aidha, kifungu cha 25 kinapendekezwa kurekebishwa ili kumwezesha Waziri kutengeneza kanuni zitakazobainisha utaratibu wa utunzaji kumbukumbu za alama za biashara kwa bidhaa.

Sehemu Kumi na Nane ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Madini, Sura ya 123 ambapo kifungu cha 69 kinarekebishwa ili kuweka masharti ya lazima kwa makampuni ya madini yenye mikataba na Serikali kutenga dhahabu kwa kiwango kisichopungua asilimia 20 ya uzalishaji kwa ajili ya uchenjuaji, uyeyushaji, usafishaji na biashara ndani ya nchi. Aidha, inapendekezwa kuongeza kifungu kipya cha 113A ili kuanzisha tozo ya kukabiliana na maambukizi ya UKIMWI kwa kiwango cha asilimia 0.1 ya thamani ya madini. Lengo la marekebisho haya ni kuendeleza juhudi za kuimarisha huduma za afya ikiwemo kukabiliana na maambukizi ya UKIMWI na bima ya afya kwa wote.

Sehemu Kumi na Tisa ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Kodi ya Usajili na Uhamishaji wa Magari, Sura ya 124 kwa kuongeza kifungu kipya cha 5A na Jedwali la Tatu ili kuanzisha tozo ya kukabiliana na maambukizi ya UKIMWI kwenye usajili wa kwanza wa vyombo vya moto. Lengo la marekebisho haya ni kuendeleza juhudi za kuimarisha huduma za afya ikiwemo kukabiliana na maambukizi ya UKIMWI na bima ya afya kwa wote. Inapendekezwa kuwa asilimia 70 ipelekewe katika Mfuko wa Udhadini wa UKIMWI na asilimia 30 kwenye Mfuko wa Bima ya Afya kwa Wote. Aidha Jedwali la Kwanza linapendekezwa kurekebishwa ili kubadili namna ya utambuzi wa magari yanayotumia umeme.

Sehemu ya Ishirini ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Hifadhi za Taifa, Sura ya 282 ambapo kifungu cha 9 kinarekebishwa kwa kuweka mgawanyo wa asilimia 91 ya mapato

yatokanayo na huduma zinazotolewa na TANAPA, ambapo asilimia 51 itawekwa katika akaunti ya taasisi hiyo iliyopo Benki Kuu ya Tanzania na asilimia 40 itawekwa katika Mfuko Mkuu wa Serikali. Aidha, inapendekezwa kuongeza sharti la kuomba kibali kutoka kwa Mlipaji Mkuu wa Serikali kabla ya matumizi ya fedha zinazowekwa katika akaunti za TANAPA, Mfuko wa Uhifadhi wa Wanyamapori na Mfuko wa Maendeleo ya Utalii zilizopo Benki Kuu.

Sehemu ya Ishirini na Moja ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Tume ya Mipango, Sura ya 127 ambapo kifungu cha 22 kinarekebishwa ili kuweka kumuwezesha Waziri kutengeneza kanuni zitakazobainisha vigezo vya kuzingatiwa wakati wa kufanya tathmini ya miradi ya uwekezaji wa umma. Lengo la marekebisho haya ni kuweka uwazi katika ufanyaji wa tathmini na kuwezesha kuweka mikakati itakayosaidia katika kuhimili athari za miradi husika.

Sehemu ya Ishirini na Mbili ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Eneo la Hifadhi ya Ngorongoro, Sura ya 284 ambapo kifungu cha 12 kinapendekezwa kurekebisha kwa kuweka mgawanyo wa asilimia 91 ya mapato yatokanayo na huduma zinazotolewa na Mamlaka ya Eneo la Hifadhi ya Ngorongoro, ambapo asilimia 51 itawekwa katika akaunti ya Mamlaka hiyo iliyopo Benki Kuu ya Tanzania na asilimia 40 itawekwa katika Mfuko Mkuu wa Serikali. Aidha, inapendekezwa kuongeza sharti la kuomba kibali kutoka kwa Mlipaji Mkuu wa Serikali kabla ya matumizi ya fedha zinazowekwa katika akaunti za Mamlaka ya Eneo la Hifadhi ya Ngorongoro, Mfuko wa Uhifadhi wa Wanyamapori na Mfuko wa Maendeleo ya Utalii zilizopo Benki Kuu.

Sehemu ya Ishirini na Tatu ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Ada ya Huduma za Bandari, Sura ya 264, ambapo inapendekezwa kurekebisha kifungu cha 7 ili kuwianisha tarehe ya kulipa ada ya huduma za bandari na tarehe ya kuwasilisha ritani kuwa siku ya 20 ya mwezi baada ya kukusanywa kwa ada hiyo. Lengo la marekebisho kurahisisha ulipaji wa kodi.

Sehemu ya Ishirini na Nne ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Fedha za Umma, Sura ya 348. Kifungu cha 5 kinarekebisha kwa kuweka sharti la kupata ridhaa ya Waziri mwenye dhamana ya masuala ya fedha kabla ya kutoza au kubadili ada, ushuru na tozo mbalimbali. Lengo la marekebisho haya ni kuhakikisha ada, tozo na

ushuru zina ufanisi, tija na zinaendana na malengo ya sera za fedha, kuzuia utozaji usiozingatia utaratibu na kuhamasisha uwazi na uwajibikaji katika usimamizi wa mapato. Aidha, kifungu cha 13 kinarekebisha ili kuweka masharti yatakayowezesha kuweka viwango tofauti kwa Wakala wa Serikali, Mashirika na Taasisi za Umma vya kuchangia kati ya asilimia 15 hadi 60 ya mapato ghafi katika Mfuko Mkuu wa Serikali kila mwezi.

Vilevile, kifungu cha 31 kinarekebisha ili kuweka sharti la maandalizi ya hesabu za majumuisho kwa kutumia hesabu za taasisi za umma zilizokaguliwa, kupunguza muda unaotumiwa na maafisa masuuli kuandaa hesabu kutoka miezi mitatu hadi miwili baada ya kumalizika kwa mwaka wa fedha na kuweka bayana sharti kwa maafisa masuuli kuandaa hesabu kwa kutumia Viwango vya kimataifa vya Uhasibu (International Public Sector Accounting Standards- IPSAS) katika sekta ya umma na ridhaa ya Mhasibu Mkuu wa Serikali kutumia Viwango vya Kimataifa vya Kihisibu (International Financial Reporting Standards – IFRS) iwapo kuna ulazima wa kutumia viwango hivyo.

Sehemu ya Ishirini na Tano ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mfuko wa Hifadhi ya Jamii kwa Watumishi wa Umma, Sura ya 371. Kifungu cha 80 kinapendekezwa kurekebisha kwa kuongeza masharti yanayotambua wastaafu wanaolipwa mafao na pensheni kutoka katika Mfuko Mkuu wa Hazina ya Serikali na kuweka utaratibu wa kubadili kima cha chini cha mafao na pensheni kwa wastaafu hao. Lengo la marekebisho hayo ni kuwezesha Serikali kuendelea kuwalipa wastaafu hao.

Sehemu ya Ishirini na Sita ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Tume ya UKIMWI, Sura ya 379, ambapo kifungu cha 18 kinarekebisha ili kutambua vyanzo vipya vya mapato katika Mfuko wa Udhamini wa UKIMWI kwa ajili ya kugharamia jitihada za kukabiliana na UKIMWI. Kwa mujibu wa marekebisho yanayopendekezwa, vyanzo hivyo vinajumuisha mapato yatokanayo na ushuru wa bidhaa kwenye vinywaji vyenye kilevi, tozo ya kukabiliana na UKIMWI katika madini, tiketi za treni na ndege.

Sehemu ya Ishirini na Saba ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mamlaka ya Mapato Tanzania, Sura ya 399. Kifungu cha 5 kinapendekezwa kurekebisha ili kuipa Mamlaka ya Mapato Tanzania mamlaka ya kuanzisha chuo cha mafunzo ya kodi kwa watumishi

wake, wataalam wa kodi au watu wengine wanaotekeleza majukumu ya kikodi. Lengo la marekebisho haya ni kukitambua Chuo cha Kodi kinachosimamiwa na Mamlaka ya Mapato Tanzania. Aidha, inapendekezwa kufuta kifungu cha 37 kinachohusu adhabu kwa kuwa maudhui ya kifungu hicho yapo katika Sheria ya Usimamizi wa Kodi, Sura ya 438.

Sehemu ya Ishirini na Nane ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Bima ya Afya ya wote, Sura ya xx, ambapo kifungu cha 25 kinarekebishwa ili kutambua vyanzo vipya vya mapato katika Mfuko wa Bima ya Afya kwa Wote kwa ajili ya kugharamia huduma mbalimbali za afya. Kwa mujibu wa marekebisho yanayopendekezwa, vyanzo hivyo vinajumuisha mapato yatokanayo na ushuru wa bidhaa kwenye vinywaji vyenye kilevi, tozo ya kukabiliana na UKIMWI katika madini, tiketi za treni na ndege.

Sehemu ya Ishirini na Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Usimamizi wa Kodi, Sura ya 438 ambapo kifungu cha 11 cha Sheria kinapendekezwa kurekebishwa ili kumwezesha Kamishna Mkuu kutambua hadhi ya ukaazi na kutoa cheti kwa madhumuni ya kodi. Inapendekezwa kufanya marekebisho kwenye kifungu cha 23 kwa kuweka sharti kwa Kamishna Mkuu kutambua usajili wa wafanyabiashara wadogo katika sekta isiyokuwa rasmi ambao wamesajiliwa na mamlaka husika. Aidha, kifungu hicho kinaweka sharti kwa mamlaka husika ya usajili kujumuisha Namba ya Utambulisho wa Mlipakodi katika vigezo vya kuwasajili wafanyabiashara wadogo wenye kipato chini ya kiwango cha ukomo wa kodi ya mapato. Lengo la marekebisho haya ni kurasimisha sekta ya wafanyabiashara wadogo na kuongeza wigo wa utozaji kodi.

Kifungu cha 42 kinapendekezwa kurekebishwa ili kumwezesha Kamishna Mkuu kuanzisha mfumo wa kodi wa kielektroniki, kuunganisha mfumo huo na mfumo ya walipa kodi, kuweka utaratibu wa matumizi sahihi ya mfumo huo kwa madhumuni ya usimamizi wa kodi pamoja na kubainisha adhabu kwa watakaokiuka matumizi ya mfumo huo. Lengo la marekebisho haya ni kuchochea uzingatiaji wa sheria za kodi. Kifungu cha 54 kinapendekezwa kurekebishwa kwa kuweka sharti la kuwataka pande zinazohusika na mikataba ya ujenzi na uziduaji (extractive) kutoa taarifa kwa Kamishna Mkuu kuhusu thamani ya mikataba yao na maelezo mengine ndani ya muda wa siku thelathini tangu tarehe ya kuanza kwa kazi chini ya mikataba hiyo. Lengo la marekebisho haya ni kuhakikisha upatikanaji wa taarifa sahihi kwa wakati na kuzuia upotevu wa mapato ya Serikali.

Inapendekezwa kufanya marekebisho kwenye kifungu cha 62 na 63 kwa kuweka sharti la kutambua tarehe itakayohesabika kuwa pingamizi limepokelewa na Kamishna Mkuu. Lengo la marekebisho haya ni kuondoa utata wa tarehe ya kupokelewa kwa notisi ya mapingamizi wa kodi. Inapendekezwa kufanya marekebisho katika kifungu cha 75 ili kuweka ukomo wa miezi mitatu kwa Kamishna Mkuu kuzuia mali iliyokamatwa kabla ya kuuzwa au kuondolewa kwa madhumuni ya kukomboa kodi. Aidha, kifungu cha 90 kinapendekezwa kurekebisha ili kuweka adhabu ya asilimia thelathini ya mapato yaliyorekebisha kwa mlipa kodi aliyetoa taarifa za udanganyifu kuhusu hasara. Lengo la marekebisho haya ni kuzuia udanganyifu na kuhakikisha uzingatiaji wa sheria za kodi.

Sehemu ya Thelathini ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Mamlaka na Majukumu ya Msajili wa Hazina, Sura ya 370. Kifungu cha 9 kinarekebisha ili kumpa Msajili wa Hazina jukumu la kuzitaka taasisi na mashirika ya umma kuchangia viwango kati ya asilimia 15 hadi 60 ya mapato ghafi katika Mfuko Mkuu wa Hazina ya Serikali kila mwezi kwa mujibu wa Sheria ya Fedha za Umma, Sura ya 348.

Sehemu ya Thelathini na Moja ya Muswada inapendekeza kurekebisha Sheria ya Reli, Sura ya 170 kwa kuongeza kifungu kipya cha 73A kinachoanzisha tozo ya udhibiti wa maambukizi ya UKIMWI kwa kiwango cha shilingi mia tano kwa kila tiketi ya usafiri wa reli. Aidha, inapendekezwa kuwa mapato yatakayotokana na tozo hiyo yatagawanywa kwa uwiano wa asilimia 70 katika Mfuko wa Udhamini wa Kudhibiti UKIMWI na asilimia 30 katika Mfuko wa Bima ya Afya kwa Wote. Lengo la marekebisho haya ni kuendeleza juhudi za kuimarisha huduma za afya ikiwemo kukabiliana na maambukizi ya UKIMWI na bima ya afya kwa wote.

Sehemu ya Thelathini na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Tozo za Barabara na Mafuta, Sura ya 220. Kifungu cha 5 kinapendekezwa kurekebisha kwa kuongeza shilingi 10 katika tozo inayotozwa kwa kila lita ya mafuta ya petroli na dizeli. Aidha, kifungu cha 4 na Jedwali la Pili vinapendekezwa kurekebisha kwa kuanzisha tozo ya shilingi 10 kwa kila lita ya mafuta ya taa. Inapendekezwa kuwa mapato yatakayotokana na tozo hizo kugawanywa kwa uwiano wa asilimia 70 katika Mfuko wa Udhamini wa Kudhibiti UKIMWI na asilimia 30 katika Mfuko wa Bima ya Afya kwa Wote. Lengo la marekebisho haya

ni kuendeleza juhudi za kuimarisha huduma za afya ikiwemo kukabiliana na maambukizi ya UKIMWI na bima ya afya kwa wote.

Sehemu ya Thelathini na Tatu ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 148 ambapo inapendekezwa kurekebisha kifungu cha 2 ili kuongeza tafsiri ya misamiati “assisted Government entity” na “withholding agent” na kuboresha tafsiri ya msamiati “resident” ili kujumuisha kampuni zilizosajiliwa Tanzania Bara kwenye tafsiri hiyo. Aidha, kifungu cha 5 kinapendekezwa kurekebishwa ili kuanzisha utaratibu wa kodi ya zuio ya ongezeko la thamani kwa kiwango cha asilimia tatu na kuanzisha utozaji wa kodi ya ongezeko la thamani kwa kiwango cha asilimia 16 kwa malipo yanayofanyika kupitia benki au mfumo wa malipo ya kielektroniki. Lengo la marekebisho haya ni kuimarisha ukusanyaji wa kodi ya ongezeko la thamani kwa wakati na ufanisi.

Kifungu cha 11 kinapendekezwa kurekebishwa kwa kuondoa zuio la ahirisho la kodi kwenye bidhaa mtaji zinazoagizwa kutoka nje ya nchi. Lengo la marekebisho haya ni kutoa nafuu kwa wawekezaji wanaoagiza bidhaa mtaji kutoka nje. Kifungu cha 27A kinapendekezwa kuongezwa ili kutambua kodi ya mauzo iliyolipwa kwa taasisi ya serikali na kukusanywa na Mamlaka ya Mapato Tanzania kama kodi ya mauzo iliyolipwa mapema na taasisi hiyo. Lengo la marekebisho haya ni kuondoa changamoto ya kuhasibu mara mbili kodi ya ongezeko la thamani. Kifungu cha 29 kinarekebishwa kwa kuweka utaratibu wa kuzingatiwa pale ambapo mtu aliyesajiliwa kabla ya kufikia kiwango cha usajili anapokiuka masharti ya usajili. Lengo la marekebisho haya ni kutoa nafasi ya kusikilizwa kwa mlipakodi. Kifungu cha 51 kinapendekezwa kurekebishwa ili kujumuisha katika tafsiri ya msamiati “electronic services” huduma za malipo kwa njia ya mtandao zinazotolewa na mtu asiye mkaazi wa Tanzania Bara. Lengo la marekebisho ni kupanua wigo wa kodi.

Vifungu vya 56 na 57 vinapendekezwa kurekebishwa ili kutoza kodi ya kiwango cha asilimia sifuri katika mauzo ya mbolea iliyozalishwa ndani ya nchi kwa kipindi cha miaka mitatu na kwenye mauzo ya bidhaa za nguo zilizotengenezwa ndani ya nchi kwa kutumia pamba iliyolimwa nchini kwa kipindi cha mwaka mmoja. Lengo la marekebisho haya ni kuvutia uwekezaji kwa kupunguza gharama ya uzalishaji na kuhamasisha uzalishaji wa nguo kwa kutumia pamba inayozalishwa nchini. Kifungu cha 70 kinapendekezwa kurekebishwa ili kuweka sharti la kuambatanisha cheti cha

kodi ya zuio au cheti cha kodi ya ongezeko la thamani iliyolipwa wakati wa kuwasilisha ritani. Aidha, kifungu cha 71 kinapendekezwa kurekebisha ili kutoa mwongozo na utaratibu wa namna kodi ya ongezeko la thamani iliyolipwa mapema na kodi ya ongezeko la thamani iliyozuiliwa zitakavyohesabiwa katika hesabu ya kodi inayostahili kulipwa na wakala wa kuzuia kodi au taasisi ya serikali.

Kifungu cha 72 kinarekebisha ili kuondoa masharti yanayoruhusu mtu kudai kurejeshewa kodi ya ongezeko la thamani ambayo haikulipwa wakati wa uingizaji wa bidhaa Tanzania Bara. Lengo la marekebisho haya ni kulinda mapato ya Serikali. Vifungu vya 90A na 90B vinapendekezwa kuongezwa ili kuweka takwa la kutoa cheti cha kodi ya ongezeko la thamani iliyolipwa mapema na cheti cha kodi ya zuio. Lengo la marekebisho haya ni kubainisha nyaraka zinazohitajika na namna ya kuhasibu kodi ya ongezeko la thamani iliyolipwa mapema na kodi ya ongezeko la thamani iliyozuiliwa. Jedwali linarekebisha kwa kuweka masharti kuwa msamaha wa kodi kwenye baadhi ya zana za kilimo utatolewa baada ya idhini ya Wizara yenye dhamana ya masuala ya kilimo kwa lengo la kuhakikisha kuwa msamaha husika unatolewa kwa walengwa. Aidha, inapendekezwa kufuta msamaha kwenye magazeti yanayoingizwa nchini, lami na michezo ya kubahatisha kwa lengo la kupunguza wigo wa misamaha isiyo na tija na kulinda mapato ya Serikali.

Aidha, Jedwali hilo linarekebisha ili kusamehe kodi kwa kipindi cha mwaka mmoja kwenye mafuta ya kula yanayosafishwa mara mbili kwa kutumia mbegu zinazozalishwa nchini ili kutoa nafuu kwa mlaji. Inapendekezwa kusamehe kodi kwenye bima mtawanyo ili kupunguza gharama na kuweka usawa kwa kampuni za ndani na nje. Vile vile, Jedwali linarekebisha ili kusamehe kodi kwenye gesi ya petroli, mitungi na matenki ya kuhifadhia gesi kwa ajili ya kupikia, gesi asilia na gesi asilia iliyoshindiliwa kwa ajili ya matumizi ya magari na mitambo ya kuondoa gesi ukaa katika utengenezaji wa mkaa mbadala. Lengo la hatua hii ni kutoa unafuu na kuhamasisha matumizi ya nishati safi kwenye kupikia na magari. Aidha, Jedwali linarekebisha ili kuongeza kwenye orodha ya msamaha nyuzi za katani na viutilifu. Lengo la marekebisho haya ni kuchochea ukuaji wa sekta ya kilimo.

Sehemu ya Thelathini na Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Uhifadhi wa Wanyamapori, Sura ya 283 ambapo kifungu cha 8 kinarekebisha ili kuweka mgawanyo wa mapato

yanayotokana na shughuli za utalii katika maeneo ya uhifadhi kati ya Mamlaka ya Usimamizi wa Wanyamapori (TAWA), halmashauri za wilaya na vijiji na Serikali kuu. Aidha, kifungu kinarekebisha ili kuweka sharti kuwa mapato yaliyokusudiwa kwa ajili ya halmashauri za wilaya na vijiji vinavyopakana na maeneo ya uhifadhi yatawekwa katika akaunti ya TAWA. Lengo la marekebisho haya ni kuhamasisha uhifadhi na kutoa motisha kwa halmashauri za wilaya na vijiji vinavyopakana na maeneo ya hifadhi.

Dodoma,
11th June, 2025

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance

