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SPECIAL BILL SUPPLEMENT

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THE FINANCE ACT, 2024

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NOTICE

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

Dodoma,
15th June, 2024

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, 2024.
- Commence ment 2. This Act shall come into operation on the 1st day of July, 2024.

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

- Construction Cap. 342 3. This Part shall be read as one with the Banking and Financial Institutions Act, hereinafter referred to as the “principal Act”.
- Amendment of section 24 4. The principal Act is amended in section 24(1) by deleting the words “and interest-rate” appearing in

paragraph (g)(iv) and substituting for them the words “interest, profit or return”.

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

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

Amendment
of sections
32 and 42 6. The principal Act is amended by deleting the word “interest” appearing in sections 32(2)(b) and 42(2) and substituting for it the words “interest, return or profit”.

Amendment
of section 35 7. The principal Act is amended in section 35(1) by adding the words “return or profit” after the word “rate”.

Amendment
of section 41 8. The principal Act is amended in the opening phrase of section 41 by adding the words “return or profit” immediately after the words “interest rates”.

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

Construction
Cap. 439 9. This Part shall be read as one with the Budget Act, hereinafter referred to as the “principal Act”.

Amendment
of section 35 10. The principal Act is amended in section 35 by deleting subsection (1) and substituting for it the following:

“(1) The sources of fund of the Contingency Fund shall consist of-

(a) funds appropriated from the Consolidated Fund in any financial year;

(b) windfall fuel toll charged pursuant to the Road and Fuel

Cap. 220

- Cap. 170
- Tolls Act;
- (c) fifty percent of the railway development levy charged pursuant to the Railways Act; and
- (d) such other sources as may be prescribed by the Minister.”.

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

Construction
Cap. 203

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

Amendment
of section
17A

12. The principal Act is amended in section 17A by adding at the end of subsection (2) the following proviso:

“Provided that, from the 1st day of July, 2024, the whole amount of export levy collected under subsection (1) shall be remitted to the Cashewnut Board for a period of five years.”.

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

Construction
Cap. 147

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

Amendment
of section
124

14. The principal Act is amended in section 124-

(a) in subsection (6A) by adding immediately after paragraph (c) the following:

“(d) a service provider for commercial advertisement on betting, gaming or lotteries through print media, television or radio broadcasting.”;

and

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

“(6B) There shall be charged an excise duty at the rate of ten percent on the value of stake on betting, gaming and national lottery.”.

Amendment
of section
130

15. The principal Act is amended by adding at the end of section 130 the following proviso:

“Provided that, where excise duty has been paid in respect of excisable goods classified under HS Code 2207.10.00, imported into or locally manufactured in Tanzania by a licensed manufacturer which has been used as a raw material in manufacturing other excisable goods of heading 2208, the excise duty paid on the raw material of HS Code 2207.10.00 shall be offset against the excise duty payable on the finished goods under heading 2208.”.

Addition of
section
146A

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

“Remission
of duty on
un-denatured
ethyl alcohol

146A. Notwithstanding section 124, the Commissioner may, upon approval of the responsible Minister, grant to any person a remission of excise duty payable on un-denatured ethyl alcohol under HS Code 2207 used for-

- (a) production of industrial energy where the person produces the undenatured ethyl alcohol; or
- (b) medical or laboratory use.”.

Amendment
of section
148

17. The principal Act is amended in section 148(2) by deleting the words “imported by the registered dealer” appearing in paragraph (a).

Amendment
of Fourth
Schedule

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

(a) inserting immediately after Heading 20.09 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.20.00	- Tomato ketchup and other tomato sauces (other than tomato paste)			
		Imported	kg	N/A	Tshs. 300 per kg
	2103.90.00	-Other			
		Imported	kg	N/A	Tshs. 300 per kg

- (b) deleting the words “Tshs. 63.80 per litre” appearing in the sixth column under the description “locally produced, bottled” in HS Code 2201.10.00 and substituting for them the words “Tshs. 56.00 per litre”;
- (c) deleting the words “Tshs. 63.80 per litre” appearing in the sixth column under the description “locally produced, bottled” in HS Code 2201.90.00 and substituting for them the words “Tshs. 56.00 per litre”;
- (d) adding in the sixth column of HS Code 2206.00.20 under the description “imported” the rate “Tshs. 963.90 per litre”;
- (e) adding in the sixth column of HS Code 2206.00.90 under the description “other/imported” the rate “Tshs. 2,959.74

per litre”;

- (f) inserting immediately after Heading 22.06 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
		Locally produced	l	N/A	Tshs. 5,000 per litre
		Imported	l	N/A	Tshs. 7,000 per litre

- (g) deleting the word “spirits” appearing in the third and fourth rows of Heading 22.08 and substituting for it the word “products”;

- (h) adding the words “Locally produced” at the beginning of each sentence in the second and third rows of HS Codes 2402.20.10 and 2402.20.90; and

- (i) inserting immediately before Heading 33.03 the following:

Heading	HS Code	Description	Unit	Old Excise Rate	New Excise Rate
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified			

		natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
		- Based on polyesters:			
	3208.10.10	--- Lacquers	kg		
	3208.10.20	--- Enamels	kg		
	3208.10.90	--- Other	kg		
		- Based on acrylic or vinyl polymers:			
	3208.20.10	--- Lacquers	kg		
	3208.20.20	--- Enamels	kg		
	3208.20.90	--- Other	kg		
		- Other:			
	3208.90.10	--- Lacquers	kg		
	3208.90.20	--- Enamels	kg		
	3208.90.90	--- Other	kg		
		Imported		N/A	Tshs. 500 per kg

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

Construction
Cap. 196

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

Act”.

Amendment
of Schedule

20. The principal Act is amended in the Schedule by adding immediately after item 3 the following:

No.	Item	Rate
4.	Crude sunflower oil of HS Code 1512.11.00	Ten percentum on the FOB value of the commodity
5.	Sunflower seeds of HS Code 1206.00.00	
6.	Sunflower seeds cake/meal of HS Code 2306.30.00	

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

Construction
Cap. 41

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

Amendment
of section 26

22. The principal Act is amended in section 26(1), by-

- (a) adding the words “or token used in slot machines” at the end of paragraph (d);
- (b) adding immediately after paragraph (q) the following:

“(r) dealer’s certificate on gaming activities;”; and
- (c) renaming paragraphs (r) and (s) as paragraphs (s) and (t) respectively.

Amendment
of section 73

23. The principal Act is amended in section 73-

- (a) by deleting the words “or coins” appearing in the marginal note;
- (b) in subsection (2), by-
 - (i) deleting the words “or by lawful coin of Tanzania” appearing in the opening phrase; and
 - (ii) deleting paragraph (a) and

substituting for it the following:

- “(a) knowingly to use anything other than chips or tokens approved by the Board intended to be used in the gaming activity; or”; and
- (c) in subsection (7) by deleting the word “coins,”.

Commence
ment of
section 23

24. Notwithstanding section 21, the provisions of section 23 shall come into operation on the 1st January, 2025.

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

Construction
Cap. 276

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

Addition of
section 18A

26. The principal Act is amended by adding immediately after section 18 the following:

“Industrial
Development
Levy

18A.-(1) There shall be charged a levy known as Industrial Development Levy.

(2) The levy referred to under subsection (1) shall be charged-

- (a) at the rates specified in the Schedule; and
- (b) on customs value of imported goods entered for home consumption in Mainland Tanzania in accordance with procedures applicable under the East African

Act No.
1 of 2004

Community Customs
Management Act.

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

Addition of
Schedule

27. The principal Act is amended by adding immediately after section 22 the following:

“

SCHEDULE

(Made under section 18A)

GOODS SUBJECT TO INDUSTRIAL DEVELOPMENT LEVY

	HS Code	Description	Industrial Development Levy Rate
1.	7213.91.10 7213.91.90	Wire rod	10%
2.	2203.00.10 2203.00.90	Beer	10%
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% ”

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

Construction
Cap. 332

28. This Part shall be read as one with the

Income Tax Act, hereinafter referred as the “principal Act”.

Amendment
of section 3

29. The principal Act is amended in section 3-
- (a) in the interpretation of the term “asset”, by inserting the words “digital asset” between the words “know-how” and “property”; and
 - (b) by inserting in the appropriate alphabetical order the following new definitions:

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““artisanal miner” means a person who acquires mineral, and includes laborers in mining activities other than a holder of any licence under the Mining Act;

“digital content” means electronic content that may be downloaded, streamed or accessed in any manner, which is not simultaneously broadcasted over any conventional radio or television network in the United Republic;

“digital content creator” means a person who produces digital content in formats that can be shared using a digital medium or platform over the internet;”.

Amendment
of section 4

by-

30. The principal Act is amended in section 4(8),

- (a) adding the words “tea processing” immediately after the word “business”; and
- (b) deleting a full stop at the end and substituting for it a colon; and
- (c) adding the following proviso:

“Provided that, in the case of a corporation conducting tea processing, the provisions of this subsection shall apply from 1st day of July, 2024 to 30th day of June, 2027.”.

Amendment
of section 11

31. The principal Act is amended in section 11-
- (a) by adding immediately after subsection (3) the following:

“(4) Without prejudice to subsection (2), expenditure incurred by a person during the year of income on goods or services relating to the production of income shall be supported by fiscal receipt except where the person providing the goods or services-

(a) is a non-resident person with no permanent establishment in the United Republic; or

(b) has been excluded from a requirement to issue fiscal receipt in accordance with section 36(2) of the Tax Administration Act.”;

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438

(b) by renumbering subsection (4) as subsection (5); and

(c) in subsection (5) as renumbered, by deleting paragraph (e) and substituting for it the following:

“(e) distribution by an entity except contribution made by executive agency, public authority or public institution to the Consolidated Fund pursuant to the Public Finance Act; or”.

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Amendment
of section 19

32. The principal Act is amended in section 19(2) by deleting the word “thirty” and substituting for it the word “forty”.

Amendment
of section 56

33. The principal Act is amended in section 56(5) by deleting the words “of the entity” appearing in paragraph (a) and substituting for them the words “in the resident entity”.

Amendment
of section 64

34. The principal Act is amended in section 64(8)(a), by-

(a) adding the words “or health” immediately after the word “education” appearing in subparagraph (ii);

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

- “(ii) environmental protection;”; and
- (c) renumbering subparagraphs (ii) and (iii) as subparagraphs (iii) and (iv) respectively.

Amendment
of section 82

35. The principal Act is amended in section 82-

(a) in subsection (2), by-

(i) adding the words “construction equipment or machinery,” immediately after the word “than” appearing in paragraph (d);

(ii) adding immediately after paragraph (d) the following:

“(e) interest payable by a resident financial institution to a non-resident financial institution or non-resident fund having an agreement with the Government of the United Republic which provides for lower interest loan rates to resident financial institution and such resident financial institution charged lower interest rates to resident beneficiaries of loans sourced from such non-resident financial institution or fund, excluding interest payable on any loan taken by a resident financial institution from a related non-resident person;”; and

(iii) renaming paragraphs (e) and (f) as paragraphs (f) and (g) respectively; and

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

“(3) For purposes of this section, “construction equipment or machinery” means the equipment, machinery,

structure, scaffolding, materials, tools, supplies or systems rented or leased by contractor or its subcontractors for use in accomplishing the construction works but not intended to form part of the structure to be built or for incorporation into the project.”.

Amendment
section 83

36. The principal Act is amended in section 83(1), by-

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

“(f) is a buyer of-

(i) industrial minerals other than salt; or

(ii) metallic minerals other than precious metals,

Cap. 123 as defined in the Mining Act, supplied by holder of a primary mining licence or artisanal miner;”; and

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

Addition of
sections
83B, 83C
and 83D

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

“Withholding tax on payments to digital content creator 83B. A resident or non-resident person who makes payment to a resident digital content creator shall withhold income tax at the rate provided under paragraph 4(c)(viii) of the First Schedule.

Withholding
tax on
payments to
owner of
digital asset

83C.-(1) A non-resident person who owns a digital asset exchange platform or facilitates the exchange or transfer of a digital asset and makes payment to a resident person in respect of exchange or transfer of the digital asset shall withhold income tax on

the payment at the rate provided for under paragraph 4(c)(ix) of the First Schedule.

(2) For purposes of this section-

“digital asset” includes-

- (a) anything of value that is not tangible including crypto-currencies, token code, number held in digital form and generated through cryptographic means or any other means, by whatever name called, providing a digital representation of value exchanged with or without consideration that can be transferred, stored or exchanged electronically; or
- (b) a non-fungible token or any other token of similar nature; and

“payment” means the gross fair market value considered received or receivable at the point of exchange or transfer of a digital asset.

Withholding
tax on
payments to
resident
intermediary
person

83D.-(1) A resident entity which makes a payment in respect of agricultural, livestock, forestry or fishery products supplied by a resident intermediary person shall withhold income tax at the rate specified under paragraph 4(c) of the First Schedule.

(2) For purposes of this section “a resident intermediary

person” means a person who purchases or collects agricultural, livestock, forestry or fishery products from a person who is directly engaged in agricultural, livestock, forestry or fishery activity and supplies such products to a resident entity.”.

Amendment
of section 86

38. The principal Act is amended in section 86(1) by deleting paragraphs (g) and (h) and substituting for them the following:

“(g) payment for purchase of minerals made to an individual who is a holder of primary mining licence or artisanal miner under section 83(1)(e) and (f);

(h) payment made to a local government authority, local community or any resident individual in respect of verified carbon emission reduction;

(i) payment made to an individual resident person in respect of tour guiding services and associated services such as porter, chef or luggage carrying services performed by an individual acting independently; or

(j) payment made to a resident intermediary person as specified under section 83D.”.

Amendment
of section 90

by- 39. The principal Act is amended in section 90,

(a) deleting the word “person” appearing in subsection (1)(b) and substituting for it the word “individual”; and

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

“(9) For purposes of this section-
“date of realisation of an interest” means-

- (a) the date of execution of contract for sale;
- (b) the date of parting with possession, use or control of a realised asset; or
- (c) the date of payment of part or whole of the consideration for the realised asset,

whichever comes earlier; and

“gross payment” means a total amount of payment received by a non-resident person, an instalment payer in conducting a business of land, sea or air transport operator or charterer excluding any fees, charge or tax paid by a passenger and received by that person on behalf of the Government.”.

Amendment
of section 91

by-

40. The principal Act is amended in section 91,

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

“(2) Notwithstanding subsection (1), a person whose financial statement is audited by the Controller and Auditor General shall file a return of income for the year of income with the Commissioner not later than nine months after the end of each year of income.”;

and

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

Amendment
of section 92

41. The principal Act is amended in section 92 by adding immediately after paragraph (b) the following:

“(c) a non-resident individual whose

income for the year of income consists exclusively of income from employment.”.

Amendment
of First
Schedule

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

(a) in paragraph 2(5) by deleting particulars of Class A and substituting for them the following:

“Class A: Passenger Service Vehicles		
S/N	Number of Passengers	Tax Payable
1.	Up to 15	250,000
2.	16 to 30	650,000
3.	31 to 45	1,100,000
4.	46 to 65	1,600,000
5.	Above 65	2,200,000

(b) in paragraph 4(c) by-

(i) deleting reference to “section 83(1)(e)” appearing in subparagraph (vi) and substituting for it reference to “section 83(1)(e) and (f)”;

(ii) deleting reference to “section 83(1)(f)” appearing in subparagraph (vii) and substituting for it reference to “section 83(1)(g)”;

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

“(viii) in the case of payment referred to under section 83B, - five percent;

(ix) in case of payment referred to under section 83C(1), - three percent;

(x) in the case of payment referred to under section 83D- two percent.”.

Amendment
of Third
Schedule

43. The principal Act is amended in the opening phrase to paragraph 2(3) of the Third Schedule by adding the word “equal” between the words “two” and “portions”.

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

Construction
Cap. 113 44. This Part shall be read as one with the Land Act, hereinafter referred to as the “principal Act”.

Amendment
of section
33A 45. The principal Act is amended in section 33A relating to collection and distribution of land rent, by deleting a full stop appearing at the end and substituting for it a colon and the following proviso:

“Provided that, twenty percent of the moneys collected under this section shall be deposited at a local government authority’s own source account maintained at the Bank of Tanzania to facilitate rent collection and recovery.”.

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

Construction
Cap. 289 46. This Part shall be read as one with the Local Government Authorities (Rating) Act, hereinafter referred to as the “principal Act”.

Amendment
of section 16 47. The principal Act is amended in section 16 by deleting subsection (3) and substituting for it the following:

“(3) Notwithstanding subsection (2), twenty percent of the moneys collected under subsection (1) shall be directly deposited at a local government authority’s own source account maintained at the Bank of Tanzania to facilitate rate collection and recovery.”.

PART XIII
AMENDMENT OF THE MICROFINANCE ACT,
(CAP. 407)

Construction
Cap. 407 48. This Part shall be read as one with the
Microfinance Act, hereinafter referred to as the
“principal Act”.

Amendment
of section 4 49. The principal Act is amended in section
4(3)(a) by inserting the words “return or profits”
between the words “interest” and “on”.

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

Construction
Cap. 123 50. This Part shall be read as one with the
Mining Act, hereinafter referred to as the “principal
Act”.

Amendment
of section 59 51. The principal Act is amended by repealing
section 59 and replacing for it the following:

“Minerals to be set aside for processing, smelting, refining and trading 59. The mineral right holder or a licensed dealer, other than those having agreement with the Government that provides to the contrary, shall set aside the amount of minerals for processing, smelting, refining and trading in Tanzania at the percentage as the Minister may, by regulations, determine:

Provided that, the amount to be determined by the Minister shall not be less than twenty percent of the minerals.”.

Addition of
section 72A 52. The principal Act is amended by adding
immediately after the heading to Part V the following:

“Application 72A. The provisions of

- of this Part to
Bank of
Tanzania
- Subparts (i), (ii) and (iv) shall not apply to the Bank of Tanzania in dealing with gold.”.
- Amendment
of section 87
53. The principal Act is amended in section 87-
- (a) in subsection (1) by-
- (i) adding immediately after paragraph (d) the following:
- “(e) in the case of gold sold to the Bank of Tanzania, of four *per centum*;”;
- and
- (ii) renaming paragraphs (e) to (h) as paragraphs (f) to (i) respectively;
- (b) by adding immediately after subsection (1) the following:
- “(2) One-third of the royalty payable to the Government shall be paid by depositing refined minerals equivalent to ascertained royalty into the National Gold and Gemstone Reserve.”;
- and
- (c) by renumbering subsections 2 to 6 as subsections 3 to 7 respectively.
- Amendment
of section 89
54. The principal Act is amended in section 89 by adding immediately after subsection (2) the following:
- “(3) Notwithstanding the provisions of subsections (1) and (2), the provisional royalty paid by the Bank of Tanzania shall be final, and the Bank shall not be required to pay balance or excess amount of royalty.”.
- Amendment
of section
90A
55. The principal Act is amended in section 90A by adding the words “and a person selling gold to the Bank of Tanzania” at the end of subsection (5).

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

Construction
Cap. 124 56. This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, hereinafter referred to as the “principal Act”.

Amendment
of First
Schedule 57. The principal Act is amended in the First Schedule-

(a) in paragraph 3, by deleting the phrase “the registration tax payable in respect of that motor vehicle, notwithstanding the cylinder capacity of the motor vehicle shall be two hundred and fifty thousand shillings (250,000/=)” and substituting for it the following:

“the registration tax payable in respect of that motor vehicle shall be-

(a) in the case of a motor vehicle with cylinder regardless of its capacity, two hundred and fifty thousand shillings (250,000/=); and

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

(i) micro hybrid with capacity 5< Kw, ninety-five thousand shillings (95,000/=);

(ii) mild or semi-hybrid with capacity 6-30 Kw, two hundred and fifty thousand shillings (250,000/=);

(iii) full hybrid with capacity 31-40 Kw, two hundred and fifty thousand shillings

(250,000/=); and

- (iv) plug-in hybrid with capacity 41-90 Kw, two hundred and fifty thousand shillings (250,000/=); and

- (b) in paragraph 4, by adding the words “whether electric or otherwise,” immediately after the word “motor cycle”.

PART XVI
AMENDMENT OF THE NATIONAL INDUSTRIES
(LICENSING AND REGISTRATION) ACT,
(CAP. 46)

Construction
Cap. 46

58. This Part shall be read as one with the National Industries (Licensing and Registration) Act, hereinafter referred to as the “principal Act”.

Addition of
section 17A

59. The principal Act is amended by adding immediately after section 17 the following:

“Conditions
for registered
and licensed
industries
Cap. 38

Cap. 148

Act No.
1 of 2004

17A.-(1) A person whose industry is registered or licensed under this Act or granted certificate under the Tanzania Investment Act and granted with-

- (a) exemption or zero rate under the Value Added Tax Act;

- (b) duty remission under the East African Community Customs Management Act; or

- (c) a stay of application of East African Community Common External Tarriff,

shall enter into performance agreement with the Minister responsible for finance.

(2) The Minister responsible for finance may make regulations for the proper implementation of this section.”.

PART XVII
AMENDMENT OF THE PLANT HEALTH ACT,
(CAP. 133)

Construction
Cap. 133 60. This Part shall be read as one with the Plant Health Act, hereinafter referred to as the “principal Act”.

Addition of
section 35A 61. The principal Act is amended by adding immediately after section 35 the following:

“Collection of fees on importation, transit or exportation of plant products 35A. The Tanzania Revenue Authority shall collect fees and charges for the importation, transit or exportation of plant or plant products under this Act and the amount collected shall be distributed as follows:

- (a) seventy percent shall be remitted to the Agricultural Development Fund; and
- (b) the remaining thirty percent shall be deposited into the Consolidated Fund.”.

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

Construction
Cap. 166 62. This Part shall be read as one with the Ports Act, hereinafter referred to as the “principal Act”.

Amendment
of section 67

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

“(3) The Authority shall collect and deposit wharfage revenue under subsection (1) in the Authority’s bank account opened at the Bank of Tanzania, and the expenditure of the wharfage revenue shall be disbursed upon approval by the Paymaster General.”.

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

Construction
Cap. 170

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

Amendment
of section 68

65. The principal Act is amended in section 68 by deleting-

(a) figure “1.5” appearing in paragraph (a) of subsection (5) and substituting for it figure “2”; and

(b) subsection (7) and substituting for it the following:

“(7) The levy shall be collected by the Commissioner General of the Tanzania Revenue Authority.

(8) Distribution of levy collected under subsection (7) shall be as follows:

(a) fifty percent shall be deposited to the Railway Infrastructure Fund to be used solely for railway infrastructure development; and

(b) fifty percent shall be deposited to the Contingency Fund

Cap. 439

established under the Budget Act to be used solely for road infrastructure maintenance.”.

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

- Construction
Cap. 220 66. This Part shall be read as one with the Road and Fuel Tolls Act, hereinafter referred to as the “principal Act”.
- Amendment
of section 3 67. The principal Act is amended in section 3 by deleting the definition of “fuel” and substituting for it the following:
 ““fuel” means petrol, whether super or regular, diesel or compressed natural gas for use in propulsion of a vehicle;”.
- Amendment
of section 4 68. The principal Act is amended in section 4(1) by adding immediately after the word “petrol” the words “compressed natural gas;”.
- Amendment
of section
4A 69. The principal Act is amended in section 4A, by-
 (a) deleting the words “petrol and diesel” appearing in the opening phrase and substituting for them the words “petrol, diesel and compressed natural gas”; and
 (b) adding immediately after paragraph (c) the following:
 “(d) Tanzania Shillings 382 per kilogram imposed on compressed natural gas used to propel vehicle shall be deposited into the Road Fund;
 (e) the amount derived from the collection

Cap. 439 of windfall fuel toll shall be remitted to the account of the Contingency Fund established under the Budget Act to be used solely for road infrastructure maintenance.”.

Amendment
of section 7

70. The principal Act is amended in section 7-

(a) in subsection (2), by adding immediately after paragraph (c) the following:

“(d) the owner or a person in possession of windfall fuel, on the date of which fuel price under his custody attracts windfall profit.”;

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

“(7) For purposes of paragraph (d) of subsection (2)-

(a) the owner or possessor of fuel storage facility shall keep records of quantities of fuel kept and sold at his place and declare such records to the Commissioner on a monthly basis and effect payment of fuel toll arising out of windfall fuel on or before 20th day of the following month;

(b) the Minister responsible for energy, in consultation with the Minister, shall establish a special committee which shall be responsible for advising on fuel market price differentials and other related matters;

(c) the Minister, in consultation with the Minister responsible for energy, may make regulations to provide for applicable rates and specific procedure of assessing,

monitoring and collecting the windfall fuel tolls;

(d) the words:

- (i) “windfall fuel” means fuel whose market price has dropped without reduction of the market price; and
- (ii) “windfall profit” means the surplus profit earned or to be earned by the owner or possessor of windfall fuel.”; and

(c) by renumbering subsection (7) as subsection (8).

Amendment
of Second
Schedule

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

3.	Compressed Natural Gas (CNG)	Shillings 382= per kilogram
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PART XXI

MAREKEBISHO YA SHERIA YA BIMA YA AFYA KWA

WOTE,

(SURA YA 161)

Ufafanuzi
Sura ya 161

72. Sehemu hii itasomwa pamoja na Sheria ya Bima ya Afya kwa wote ambayo itajulikana kama “Sheria kuu”.

Marekebisho ya kifungu cha 25-

73. Sheria kuu inarekebishwa katika kifungu cha 25-

(a) katika kifungu kidogo cha (2) kwa kuongeza mara baada ya aya (b), aya ifuatayo:

“(c) matibabu ya wanawake wajawazito na watoto chini ya umri wa miaka mitano.”; na

(b) katika kifungu kidogo cha (3) kwa kufuta

aya (b) na badala yake kuweka aya zifuatazo:

“(b) mapato yatokanayo na ushuru wa bidhaa kama ifuatavyo:

(i) asilimia 2 ya mapato yatokanayo na makusanyo ya ushuru wa bidhaa kwenye bidhaa za vinywaji vyenye kaboni, vinywaji vyenye vileo na bidhaa za vipodozi; na

(ii) asilimia 100 ya mapato yatokanayo na makusanyo ya ushuru wa bidhaa kwenye dau la michezo ya kubahatisha na bahati nasibu ya Taifa;

(c) ada ya bima ya vyombo vya moto kwa kiwango kitakachopendekezwa na Waziri mwenye dhamana ya fedha;”.

PART XXII
AMENDMENT OF THE SUGAR INDUSTRY ACT,
(CAP. 251)

Construction
Cap. 251

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

Amendment
of section 4

75. The principal Act is amended in section 4(2), by-

(a) deleting the words “and sugar distributors” appearing in paragraph (b) and substituting for them the words “sugar distributors and users of sugar by-products”;

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

“(e) to impose and collect levies as provided under this Act;

(f) to establish such committees as it

consider necessary for better carrying out of the functions of the Board under this Act;”; and

- (c) renaming paragraphs (e) and (f) as paragraphs (g) and (h) respectively.

Addition of
sections 11C
and 11D

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

“Declaration
of costs of
production

11C. A sugar manufacturer shall, at the beginning of every production season, declare the costs of production and avail all information necessary which formed the basis of such costs as the Board may require.

Declaration
of
distributors

11D. A sugar manufacturer shall, at the beginning of every production season, declare and publish in a newspaper of wide circulation names of their sugar distributors for each region.”.

Amendment
of section 13

77. The principal Act is amended by repealing section 13 and replacing for it the following:

“Provisional
registration
and licence

13. The Board may, before registration or granting a licence under section 12, issue provisional licence or registration to sugar manufacturers, small scale sugar plants operators and industrial users of sugar for the purpose of-

- (a) monitoring progress of the implementation of provisional licenced or registered entity;
- (b) facilitating new applicants to acquire permit from relevant authorities during

- initial stages; and
(c) ascertaining viability and sustainability of provisional registered or licenced entity.”.

Amendment
of section 14

78. The principal Act is amended in section 14 by deleting subsections (3) and (4) and substituting for them the following:

“(3) The Board shall not issue sugar import licence under subsection (1) unless it is satisfied that the local sugar production is below the level of sugar requirement at a particular time.”.

Addition of
section 14A

79. The principal Act is amended in by adding immediately after section 14 the following new section:

“Mandate to
import, store
and distribute
sugar

14A.-(1) Notwithstanding any other provision to the contrary, the National Food Reserve Agency shall have exclusive mandate to import, store and distribute sugar for domestic consumption to cover sugar gap.

(2) Where the National Food Reserve Agency fails to import sugar pursuant to subsection (1), the Minister shall, in consultation with the Board, determine the mode of importing sugar to cover sugar gap.”.

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

Construction
Cap. 438

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

Amendment

81. The principal Act is amended in section 3 by

of section 3 adding in the appropriate alphabetical order the following new definition:

“tax audit” means examination of taxpayer’s tax affairs to check compliance with tax laws, and includes desk audit, issue oriented audit or comprehensive audit;”.

Amendment
of section 34

82. The principal Act is amended in section 34-

(a) by adding immediately after subsection 4 the following:

“(5) Notwithstanding subsections (2) and (4), a document is considered to be served on the Commissioner General or a person when that document is duly sent by email, fax or any other electronic means in accordance with written laws governing electronic transactions.”;

(b) by renumbering subsections (5) and (6) as subsections (6) and (7) respectively; and

(c) in the renumbered subsection (7) by deleting the reference to subsection (5) as reference to subsection (6).

Amendment
of section 37

83. The principal Act is amended in section 37(2), by-

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

“(b) in the case of the income tax payable by a parastatal or an entity which is wholly or substantially owned by the Government, manager and head of finance or certified public accountant appointed or employed in the public service by the parastatal or such entity for that purpose, who shall both declare that the tax return is complete and accurate;

- and”; and
(b) renaming paragraph (b) as paragraph (c).
- Amendment of section 51 by- 84. The principal Act is amended in section 51,
(a) adding immediately after subsection (7) the following:
“(8) An objection shall be deemed to have been admitted on the date the conditions of subsection (7) were complied with.”; and
(b) renumbering subsections (8) to (12) as subsections (9) to (13) respectively.
- Amendment of section 73 85. The principal Act is amended in section 73 by adding the words “Subject to sections 71 and 72” at the beginning of subsection (1).
- Amendment of section 76 86. The principal Act is amended in section 76(2) by deleting the reference to “section 51(7)” and substituting for it the reference to “section 51(9)”.
- Amendment of section 86 87. The principal Act is amended in section 86(1) by deleting the closing phrase and substituting for it the following:
“commits an offence and shall, on conviction, be liable to-
(i) a fine of twenty percent of the value of goods sold or service rendered or 100 currency points, whichever is greater:
Provided that, the fine shall not be more than 1000 currency points; or
(ii) imprisonment for a term not exceeding three years,
or to both.”.
- Amendment of Second Schedule 88. The principal Act is amended in the Second Schedule by deleting figure “15,000” and substituting for it figure “20,000”.

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

Construction
Cap. 408

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

Amendment
of section 4

90. The principal Act is amended in section 4-
(a) in subsection (3) by deleting paragraph (a) and substituting for it the following:

“(a) a Chairman if he is a principal legal officer or a practicing advocate with at least seven years working experience and having adequate knowledge in taxation;” and

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

“(5) The Minister may issue an extended jurisdiction certificate to a member appointed under subsection (2)(c) to sit in the Board for purposes of hearing and determining an appeal originating from a region in which he was not appointed.”.

Amendment
of section 22

91. The principal Act is amended in section 22 by adding immediately after subsection (7) the following:

“(8) The appeal shall be settled amicably within ninety days from the date the Board or Tribunal issued an order under subsection (7) allowing the appeal to be settled amicably.

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

(10) Where the appeal is not amicably settled within the time prescribed under this section, the settlement of the appeal shall be treated as failed and the Board or Tribunal shall proceed to determine the appeal in accordance with section 18.”.

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

Construction
Cap. 148

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

Amendment
of section 2

93. The principal Act is amended in section 2 by adding in the appropriate alphabetical order the following new definitions:

Cap. 41

““gaming supply” means a supply of gaming activities as defined under the Gaming Act;

“online data services” means any form of monetization of user data including the sale or licensing of, or access to user data or information collected through user engagement with an online platform, whether sold or licensed directly or indirectly, aggregated or disaggregated, anonymised or used in any other form;

“serviced apartment” means a furnished apartment or similar establishment, available for short or long-term stay, providing amenities for daily use, housekeeping and a range of other services all included within the rental price;”.

Amendment
of section 6

94. The principal Act is amended in section 6(2)

by adding immediately after paragraph (g) the following:

“(h) importation or supply of water sanitation and treatment chemicals including chlorine of HS Code 2801.10.00, aluminum sulphate of HS Code 2833.22.00, calcium hypochlorite of HS Code 2828.10.00, powdered activated carbon of HS Code 3802.10.00, potassium permanganate of HS Code 2841.61.00, carbon dioxide of HS Code 2811.21.00, poly aluminium chloride (PAC) of HS Code 2827.32.00, hydraulic lime of HS Code 2522.30.00, sodium metabisulphite of HS Code 2832.20.00, sodium hydroxide of HS Code 2815.12.00, algae floc 19s of HS Code 2827.32.00 and water meters of HS Code 9028.20.00 by a water supply and sanitation authority upon approval of the Minister responsible for water.”.

Amendment
of section 11

95. The principal Act is amended in section 11(10) by deleting HS Code “8701.20.90” and substituting for it HS Code “8701.21.90”.

Amendment
of section 29

96. The principal Act is amended in section 29 by adding immediately after subsection (3) the following:

“(4) A person who does not comply with conditions under subsection (3) shall notify the Commissioner General by giving reasons for failure to comply with the conditions.

(5) A person who contravenes subsection (4) shall be deemed to be

deregistered for Value Added Tax.”.

Amendment
of section 51

97. The principal Act is amended in section 51(2) by-

- (a) adding the words “internet or” after the words “through a” appearing in the opening phrase; and
- (b) adding immediately after paragraph (i) the following:
“(j) online data service.”.

Amendment
of section
55A

98. The principal Act is amended in section 55A by deleting the words “from 7th October, 2022 up to 30th June, 2024” and substituting for them the words “from 1st July, 2024 up to 30th June, 2025”.

Amendment
of section
55B

99. The principal Act is amended in section 55B by deleting the words “from 1st July, 2023 up to 30th June, 2024” and substituting for them the words “from 1st July, 2024 up to 30th June, 2025”.

Addition of
sections 55C
and 55D

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

“Zero rating on supply of gold to Bank of Tanzania”
55C. A supply of gold to the Bank of Tanzania shall be zero rated.

Zero rating on supply of gold to refineries
55D. A supply of gold to refineries in Mainland Tanzania shall be zero rated.”.

Amendment
of section 84

101. The principal Act is amended in section 84(3) by deleting paragraph (b) and substituting for it the following:

- “(b) shall make a decision on the application and inform the applicant of the decision by notice in writing stating the amount of the refund allowed:

Provided that, the refund shall be made within thirty days from the date of lodging the application for refund.”.

Amendment
of Schedule

102. The principal Act is amended in Part I of the Schedule-

- (a) in item 1, by-
 - (i) adding HS Code “8701.10.00” immediately before HS Code “8701.30.00” appearing in sub-item 1; and
 - (ii) deleting sub-items 6, 7, 8 and 9;
- (b) by deleting item 18 and substituting for it the following:

“18. All goods, including material, supplies, equipment, machinery and motor vehicle for official use of armed forces as certified by the Minister responsible for defence.”;
- (c) in item 25 by deleting the word “refineries,”;
- (d) in item 27, by deleting the words “1st July, 2022 to 30th June, 2024” and substituting for them the words “1st July, 2024 to 30th June, 2025;
- (e) in item 31, by adding the words “local manufacturer or assembler of aircraft” immediately after the word “transportation”; and
- (f) by adding immediately after item 32 the following:

“33. Supply of video assistant referee (VAR) technology equipment and accessories upon approval by the Minister responsible for sports.
34. Supply of sewerage services by a water supply and sanitation authority.”.

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

Construction
Cap. 82

103. This Part shall be read as one with the

Vocational Education and Training Act, hereinafter referred to as the “principal Act”.

Amendment
of section 19

104. The principal Act is amended in section 19(1) by adding immediately after paragraph (j) the following:

“(k) water supply and sanitation authority on payment to casual labourers engaged in implementation of water and sanitation project.”.

OBJECTS AND REASONS

The Bill proposes to enact the Finance Act, 2024. It provides for amendment of various tax and non-tax laws with a view of bringing reforms through imposition and alteration of certain taxes, duties, levies and fees. The Bill intends to enhance economic growth, particularly in strategic sectors including industries, agriculture, livestock, fisheries, energy and transport infrastructure as well as education and health sector in order to catalyze productivity. The measures further intend to improve domestic revenue mobilization and tax administration. The Bill also proposes to amend other written laws with a view to enhance collection, management of public revenues and the business environment.

The Bill is divided into Twenty-Six Parts.

Part I of the Bill provides for preliminary provisions which include the title of the Bill and the commencement date.

Parts II, III and XIII of the Bill propose to amend the Banking and Financial Institutions Act, Cap. 342, the Bank of Tanzania Act, Cap. 197 and the Microfinance Act, Cap. 407, in order to include provisions relating to returns and profits in alternative to charging interest. The purpose of the amendments is to facilitate banks, financial institutions or microfinance companies that do not charge interests to be able to offer lending services without charging interest. Further, this measure will enhance the said banks, financial institutions and microfinance companies to access financial opportunities

accorded to conventional banks, financial institutions and microfinance companies.

Part IV of the Bill proposes to amend the Budget Act, Cap. 439 whereby section 37 is amended in order mandate the funds from Contingency Fund to be utilized to financing emergency repairs of deteriorating road infrastructure. Also, it is proposed to amend section 35 in order to stipulates new sources of fund such as infrastructure levy, revenue generated from windfall gains resulting from decreases in fuel prices, a monthly allocation of one percent of government expenditure, and other potential sources to be identified by the Minister for Finance.

Part V of the Bill proposes to amend the Cashewnut Industry Act, Cap. 203, whereby section 17A is proposed to be amended in order to grant the Cashewnut Board the whole of the revenue from export levy on cashewnut for five years. The objective of the amendment is to stimulate the development of cashewnut subsector and facilitate the availability of funds for subsidy and research as well as increase of contribution of cashewnut to economic growth.

Part VI of the Bill proposes to amend the Excise (Management and Tariff) Act, Cap. 147 whereby, section 124 is amended in order to impose excise duty at the rate of ten percent on the value of stake on betting, gaming and National lottery. The aim of the amendments is to collect revenue which will be remitted to the Universal Health Insurance Fund to cover health insurance of indigents and special groups, particularly pregnant women and children below the age of five years. The section is further amended to introduce excise duty at the rate of ten percent on the charges for commercial advertisement on betting, gaming, or lotteries. The amendment aims to raise revenue to compensate for the externalities caused by excessive gaming.

A new section 146A is proposed to be added in order to grant remission on undenatured ethyl alcohol of HS Code 2207 used in the production of industrial energy where the person produces the undenatured ethyl alcohol or used for medical or laboratory purposes. The amendment aims to enhance production of local industries and availability of goods produced.

The Fourth Schedule is amended in order to reduce excise duty on locally produced bottled water from shillings 63.80 to shillings 56 per litre in order to reduce production costs, support the growth of small-scale factories and promote the use of clean and safe water. Also, the Schedule is amended to introduce excise duty at shillings 5,000 and shillings 7,000 per litre on locally produced and imported undenatured ethyl alcohol with alcohol by volume of

more than 80 percent respectively. The purpose of the amendment is to expand the tax base.

In addition, the Schedule is amended to introduce excise duty at shillings 500 per kilogram on imported solvent paints, shillings 300 per kilogram of imported tomato ketchup and tomato sauce with HS Code 2103.20.00 and other imported with HS Code 2103.90.00; shillings 963.90 and shillings 2,959.74 on imported opaque beer and other imported beer made of mixed fruits respectively. The purposes of the amendments is to increase Government revenue and compensate for the negative effects caused by consumption of such products.

Part VII of the Bill proposes to amend the Export Tax Act, Cap. 196 whereby it is proposed to amend the Schedule with a view to imposing a levy of ten percent in respect of crude sunflower oil, sunflower cake and sunflower seeds which are exported outside the United Republic. The aim of this amendment is to ensure the availability of affordable sunflower oil within the country and to protect local sunflower oil producers.

Part VIII of the Bill proposes to amend the Gaming Act, Cap. 41 whereby section 26 is proposed to be amended with a view to introduce a licensing requirement to persons who wish to engage in selling tokens used in gaming machines and to impose a requirement to obtain a dealer's licence. The aim of this amendment is to enhance regulatory measures in respect of gaming activities and token business. Furthermore, section 73 is proposed to be amended with a view to restrict the use of coins in gaming activities in order to ensure the longevity of such coins.

Part IX of the Bill proposes to amend the Imports Control Act, Cap. 276 whereby a new section 18A and Schedule are proposed to be added in order to introduce a new levy known as "Industrial Development Levy" to be charged on customs value of the goods imported for home use except goods originating from East African Community Partner States that meet the East African Community Rules of Origin. The aim of the amendment is to promote national economy by enhancing domestic investment and production, promoting exports, creating employment opportunities and protecting local manufacturing since such goods are largely produced in the country.

Part X of the Bill proposes to amend the Income Tax Act, Cap. 332 whereby, section 3 is proposed to be amended in order to provide interpretation of the terms "artisanal miner", "digital content", and "digital content creator" as used in the Act. The aim of the amendment is to enhance clarity of use of the terms in the Act.

Section 4 is proposed to be amended in order to exempt tea processing companies which make losses for a period of three consecutive years, from a requirement to pay alternative minimum tax for a period of three years. The amendment is intended to reduce the cost of production by tea industry which is currently occasioning losses due to declining market prices.

Section 11 is proposed to be amended in order to require persons claiming deductions for income tax purposes to support claims on expenditure of goods and services with fiscal receipts except where the supplier of the goods or service is a non-resident person with no physical presence or has been excluded from a requirement to issue fiscal receipt in accordance with section 36 of the Tax Administration Act, Cap. 438. The amendment aims to promote voluntary tax compliance and increase government revenue.

Section 19 is proposed to be amended in order to require loss making companies to pay tax at the rate of forty percent of the taxable income in the fourth year and onwards before deduction of unrelieved losses. The aim of the amendment is to increase Government revenue without affecting the person's right to continue to claim unrelieved losses in subsequent years of income.

Section 56 is proposed to be amended to exclude the allotment of shares in a resident entity. The purpose of the amendment is to align with the policy intention of taxing gains resulting in a change in underlying ownership of the entity due to indirect disposal of shares and not as a result of an increase in share capital.

Section 64 is proposed to be amended in order to include advancement of health and environmental protection as a criteria for obtaining charitable organization status ruling. The objective of the amendment is to promote charitable services in the country on advancement of health and environmental protection and to address the effects brought about by global climate changes.

Section 82 is proposed to be amended in order to impose payment of withholding tax for the use of construction equipment and machinery. The amendments intend to increase efficiency of collection of tax and expand the tax base. Section 82 is further proposed to be amended in order to relieve a resident financial institution from the obligation to withhold tax when making payment of interest to a non-resident financial institution or funds as a result of a loan agreement entered with a non-resident financial institution or fund which has an agreement with the Government of the United Republic to provide low interest loans to resident financial institutions.

Section 83 is proposed to be amended in order to impose income tax on payments for the purchase of minerals other than salt, metallic minerals other than precious metals, supplied by a holder of primary mining license or artisanal miner at the rate of two percent which shall be remitted by the buyer of the minerals on behalf of the seller. The purpose of the amendment is to expand the tax base.

The Act is proposed to be amended by introducing a new section 83B so as to give a resident or a non-resident person an obligation to withhold tax at a rate of five percent when making payments to a resident digital content creator and remit it to TRA on behalf of the payee. The purpose of the amendment is to expand the tax base.

The Act is proposed to be amended to introduce a new section 83C to give to a non-resident person who owns a platform or facilitates the exchange or transfer of digital assets an obligation to withhold tax at a rate of three percent when making payments to a resident person as a result of transfer or exchange of digital assets. The purposes of the amendment is to expand the tax base.

The Act is further proposed to be amended to introduce a new section 83D to require a resident entity which makes a payment to an intermediate businessperson in respect of the purchase of agricultural, livestock, forestry and fishery products to withhold tax at a rate of two percent which shall be a final tax to the payee. The purpose of the amendment is to expand the tax base.

Section 86 is proposed to be amended in order to designate payments to an intermediate business person in respect of the purchase of agricultural, livestock, forestry and fishery products as final withholding tax. The aim of the amendment is to prevent double withholding payment.

Section 90 is proposed to be amended in order to exclude persons from alternative payment of capital gains tax applicable to persons who do not keep records of the costs of an asset. The purpose of the amendment is to promote record keeping by entities and improve voluntary tax compliance.

Section 92 is proposed to be amended to exclude non-resident individual with income consisting exclusively from employment, from the obligation to file a return of income. The amendment aims to enhance equity and reduce compliance burden.

First Schedule is also proposed to be amended in order to adjust tax bands and rates applicable to an individual engaged in the transportation of passengers.

The purpose of the amendment is to enhance equity and improve voluntary tax compliance.

Parts XI and XII of the Bill propose to amend the Land Act, Cap. 113 and the Local Government (Rating) Act, Cap. 289 in order to direct twenty percent of the collected revenue from land rent and property tax to accounts of local government authorities. The aim of the amendment is to enable local government authorities to obtain the revenue timely and enhance the efficiency on monitoring and collection of land rent and property tax.

Part XIV of the Bill proposes to amend the Mining Act, Cap. 123, whereby section 59 is amended in order to set a requirement for mineral right holders and mineral dealers to set aside minerals for processing, smelting, refining and trading within the country. However, the amount of minerals to be set aside will be determined by the Minister responsible for minerals in the regulations, for starters twenty percent of gold will be set aside for the mentioned purpose. The aim of the amendment is to enhance the supply of gold to the Bank of Tanzania for the growth of national gold and foreign currency reserve and to address the shortage of United States Dollars for different international transactions. Further, this measure will enhance the growth of local refineries by ensuring the availability of gold stock for purposes of international accreditation.

A new section 72A is proposed to be added in order to harmonise the provisions of the Mining Act, Cap. 123 and the Bank of Tanzania Act, Cap. 197 to recognise the Bank of Tanzania as the Statutory Gold Dealer. The aim of the amendment is to facilitate and enhance smooth purchases of gold by the Bank of Tanzania for the purpose of growth of national gold and foreign currency reserve in the country.

Section 87 is proposed to be amended in order to reduce royalty rate from four percent to two percent on the supply of gold to be sold to the domestic refineries. The aim of the amendment is to incentivise the supply of gold to the domestic refineries and ensure availability of feedstock. The section is further amended in order to reduce royalty rate from six percent to four percent on the supply of gold to be sold to the Bank of Tanzania. This amendment goes parallel with making royalty paid to the gold supplied to the Bank of Tanzania as a final payment. The aim of the amendment is to incentivize the supply of gold to Bank of Tanzania and also reduce associated cost to enhance growth of national gold and foreign currency reserve and address the shortage of United States Dollar.

Section 90A is proposed to be amended in order to exempt the supply of gold to the Bank of Tanzania from paying an inspection fee of one percent. The aim of the amendment is to incentivise the supply of gold to Bank of Tanzania as well as reduce associated costs to enhance the growth of national gold and foreign currency reserve and address the shortage of United States Dollars.

Part XV of the Bill proposes to amend the Motor Vehicle (Tax on Registration and Transfer) Act, Cap. 124 whereby the First Schedule is proposed to be amended to include electrical motor vehicles in the scope of vehicles that are subjected to registration fees. The aim of the amendment is to raise Government revenue, adherence to the principle of equity in taxation and accommodate technological advancement.

Part XVI of the Bill proposes to amend the National Industries (Licensing and Registration) Act, Cap. 46, whereby it is proposed to add a new section 17A which introduces a condition to owners of registered or licensed industries to enter into performance agreement with the Minister responsible for finance. Particularly, this condition will apply to persons and entities whose industries are registered or licensed under the Act or granted certificate under the Tanzania Investment Act, Cap. 38 and granted with exemption or zero rate under the Value Added Tax Act, Cap. 148 or duty remission under the East African Community Customs Management Act, 2004 or a stay of application of East African Community Common External Tariff. The aim of this amendment is to ensure that exemptions and remissions granted are appropriately used.

Part XVII proposes to amend the Plant Health Act, Cap. 133 whereby section 35A is proposed to be added with a view to mandating the Tanzania Revenue Authority to collect export levy as well as import levy in respect of crops which are exported from, or imported to Tanzania. Moreover, the amendment seeks to provide the distribution of the collected levy whereby seventy percent of the collected levy shall be remitted to the Agricultural Development Fund, and the remaining thirty percent shall be deposited into the Consolidated Fund. The aim of the amendment is to bolster efficiency in the levy collection, stirring up agricultural sector development and enabling availability of financial resources to cover various Government's activities.

Part XVIII of the Bill proposes to amend the Ports Act, Cap. 166, whereby section 67 is proposed to be amended in order to reinstate the mandate of collection of wharfage to the Tanzania Ports Authority (TPA) which shall be deposited in the account of TPA at the Bank of Tanzania and the use of such revenue shall be authorized by the Paymaster General. The aim of the

amendment is to enable the TPA to timely obtain the revenue for purposes of developing ports infrastructures and enhance efficiency.

Part XIX of the Bill proposes to amend the Railways Act, Cap. 170, whereby section 68 is proposed to be amended by increasing railway development levy charged on all imported goods from 1.5 to 2 percent of Cost, Insurance and Freight (CIF) value. Furthermore, fifty percent of the revenue collected from this source shall be remitted to the Railway Development Fund and fifty percent to the Road Fund. The measure aims to raise funds for the development and maintenance of the railway and road infrastructure affected by *El-Nino*.

Part XX of the Bill proposes to amend the Road and Fuel Tolls Act, Cap. 220, whereby section 3 is amended by redefining the definition of the term “fuel” in order for it to include compressed natural gas. The aim of the amendment is to align the said definition with the amendment proposed in the Act. Sections 4, 4A and the Second Schedule are amended in order to charge tolls of shillings 382 per kilogram on Compressed Natural Gas (CNG) used in motor vehicles, in which the revenue accrued thereon will be directed to the Road Fund. The aim of the amendment is to increase Government revenue which will be used in roads repair and maintenance, as well as creating equity with vehicles that uses petrol fuel contributing for maintenance and repairing of roads through fuel levy.

Part XXI of the Bill proposes to amend the Universal Health Insurance Act, Cap. 161 whereby section 25(3) is proposed to be amended with a view to specify the amount of excise duty that shall be remitted to the Universal Health Fund. It is proposed that the amount equal to two percent derived from excise duty relating to carbonated drinks, alcoholic drinks and cosmetics shall be remitted to the Fund. Furthermore, a hundred percent of excise duty on gaming stake shall also form part of the sources of the Fund.

Part XXII of the Bill proposes to amend the Sugar Industries Act, Cap. 251, whereby it is proposed to add a new section 14A in order to give power to the National Food Reserve Agency (NFRA) to import, stock and distribute sugar at a national food reserve which shall be supplied for domestic consumption during shortage of sugar. The aim of the amendment is to ensure the constant availability of sugar in the country and manage the hoarding of sugar by manufacturers without compromising the protection of local industries.

Part XXIII of the Bill proposes to amend the Tax Administration Act, Cap 438 whereby section 2 is amended by adding definitions of the term “tax audit” in order to expand the scope of the term to cover examination and

comprehensive audit. The objective of the amendment is to provide clarity and ease of administration.

Section 34 is proposed to be amended in order to allow the taxpayer to effect service of documents upon the Commissioner General through email and other electronic means. The objective of the amendment is to ease administration and reduce compliance costs. Section 73 is proposed to be amended in order to allow the Commissioner General to refund tax paid in excess upon written application by the taxpayer. The aim is to expediate refund of tax paid in excess. Section 76(2) is proposed to be amended to rectify errors occasioned by wrong cross referencing of section 51(7) instead of section 51(9). The Second Schedule is proposed to be amended to increase to currency point from shillings 15,000 to shillings 20,000. The aim of the amendment is to preserve the depreciated value of currency point accorded to the fines imposed in the Act.

Part XXIV of the Bill proposes to amend the Tax Revenue Appeals Act, Cap. 408, whereby section 4 is amended to specify the qualifications of a person to be appointed as a Chairperson of the Tax Revenue Appeals Board. The aim of the amendment is to enable getting qualified and competent persons to perform the duties of Board. Further, the section is amended to empower the Minister to grant extended jurisdiction to Board members to preside over appeals emanating outside their territorial jurisdiction. Furthermore, section 22 is proposed to be amended in order to set time limit on amicable settlements out of Tax Revenue Appeals Board or Tax Revenue Appeals Tribunal. The aim of the amendments is to enhance efficiency and expediate amicable settlement of tax disputes out of the Board and Tribunal.

Part XXV of the Bill proposes to amend the Value Added Tax Act, Cap. 148 whereby, section 52 is amended in order to include online data services provided by non-resident service providers in the category of electronic services that are subjected to Value Added Tax. The amendment aims to expand the tax base and keep pace with technological changes.

Section 55A is amended in order to zero rate VAT on locally manufactured fertilizers for one year. The amendment aims to provide relief to farmers and promote local production.

Section 55B is amended in order to zero rate VAT on the supply of locally manufactured fabric and garments made from locally grown cotton for a period of one year. The amendment aims to promote domestic production and reduce costs to consumers.

Section 55C and 55D is amended in order to zero rate the supply of gold to local refineries and the Bank of Tanzania. The amendment aims to promote the growth of domestic refineries and incentivize gold producers and dealers to supply gold to the refineries for local value addition and beneficiation, as well as, to supply to Bank of Tanzania to ensure it obtains the required stock of gold for monetary gold reserves and strengthening the economy.

Section 84 is proposed to be amended to require VAT refunds to be paid within thirty days from the date of submission of the refund applications. The amendment aims to enhance accountability to the Tanzania Revenue Authority, stimulate the economy and support business and investment in the country.

The Schedule is proposed to be amended to delete VAT exemption on spades and shovels with HS Code 8201.10.00, mattocks and picks with HS Code 8201.300.00. The purpose of the amendment is to reduce tax expenditure and safeguard Government revenue. The Schedule is also amended in order 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 following the increased price of edible oil. Further, the Schedule is amended in order to exempt local aircraft maintenance, assembly and repair services as well as aircraft spare parts imported by local manufacturers. The amendment aims to stimulate growth of tourism and aviation industry.

Furthermore, the Schedule is amended to exempt the supply and importation of water treatment chemicals, water meters and supply of sewerage services upon approval of the Ministry responsible for water. The purpose of the amendment is to enhance access to reliable and quality water services, promote public health, and lower the operational costs for water supply and sanitation. In addition, the Schedule is amended to incorporate VAT exemption on single axle tractors (Power Tiller) of HS Code 8701.10.00. The amendment intends to reflect the scope of exempted items and harmonize the HS Codes in the East African Community Common External Tariff Book, 2017 with those contained in the current version of the External Tariff Book of the year 2022.

Part XXVI of the Bill proposes to amend the Vocational Education and Training Act, Cap. 82, whereby section 19 is proposed to be amended in order to include casual labourers employed in the execution of water projects managed by water authorities in the scope of the exemption provided in the provision. The measure intends to lower project costs, streamline workforce management and improve efficiency in water supply initiatives.

MADHUMUNI NA SABABU

Muswada unapendekeza kutungwa kwa Sheria ya Fedha ya Mwaka 2024 kwa ajili kufanya marekebisho ya sheria mbalimbali ya za kodi kwa lengo la kuboresha mfumo wa kodi kwa kuanzisha na kufanya mabadiliko ya baadhi ya kodi, ushuru, ada na tozo mbalimbali. Hatua mbalimbali za kikodi katika Muswada zinakusudia kukuza uchumi, hususani katika sekta za kimbakati ikijumuisha viwanda, madini, kilimo, mifugo, miundombinu ya uchukuzi pamoja na sekta ya fedha na afya. Muswada pia unapendekeza kufanya marekebisho kwenye sheria nyingine kwa lengo la kuimarisha ukusanyaji, usimamizi wa mapato ya Serikali na mazingira ya biashara.

Muswada huu umegawanyika katika Sehemu Ishirini na Sita.

Sehemu ya Kwanza ya Muswada inaweka masharti ya utangulizi ambayo ni jina la Muswada na tarehe ya kuanza kutumika.

Sehemu za Pili, Tatu na Kumi na Tatu za Muswada zinapendekeza kufanya marekebisho katika Sheria ya Benki na Taasisi za Fedha, Sura ya 342, Sheria ya Benki Kuu, Sura ya 197 na Sheria ya Huduma Ndogo za Fedha, Sura ya 407 ili kujumuisha masharti yanayohusiana na marejesho na faida kama mbadala wa kutoza riba. Lengo la marekebisho hayo ni kuziwezesha benki, taasisi za kifedha na kampuni zinazojihusisha na utoaji wa huduma ndogo za fedha zisizotoza riba kuweza kutoa huduma za mikopo pasipo kutoza riba. Aidha, hatua hii itaziwezesha benki, taasisi za kifedha na kampuni hizo kutumia fursa zinazotolewa kama ilivyo kwa benki na taasisi zinazotoa huduma za kibenki kwa kufuatia mfumo wa kawaida wa kibenki.

Sehemu ya Nne ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Bajeti, Sura ya 439 ambapo kifungu cha 37 kinarekebisha ili kuwezesha Mfuko wa Dharura (Contingency Fund) kugharamia matengenezo ya dharura ya miundombinu ya barabara inayoharibika kutokana na athari za mabadiliko ya tabia kuanzia mwaka wa fedha 2023/24. Aidha, kifungu cha 35 kinarekebisha ili kujumuisha vyanzo vipya vya mapato katika Mfuko huo ambavyo ni: tozo ya maendeleo ya reli (Railway Development Levy); mapato yatokanayo na tofauti ya kushuka kwa bei za mafuta (the windfall gains in fuel price decrease); asilimia moja ya matumizi ya Serikali kila mwezi; na

vyanzo vingine vitakavyopangwa na Waziri mwenye dhamana ya Fedha. Lengo la marekebisho haya.

Sehemu Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Korosho, Sura ya 203, ambapo kifungu cha 17A kinapendekezwa kurekebisha ili kuelekeza mapato yatokanayo na tozo ya kusafirisha korosho ghafi nje ya nchi kwenye Bodi ya Korosho kwa asilimia 100 kwa kipindi cha miaka mitano. Lengo la marekebisho haya ni kuchochea maendeleo ya Sekta ya kilimo cha korosho na kusaaidia upatikanaji wa fedha kwa ajili ya ruzuku na tafiti pamoja na kuongeza mchango wa zao la korosho katika ukuaji wa uchumi.

Sehemu ya Sita ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Ushuru wa Bidhaa, Sura ya 147 ambapo kifungu cha 124 kinarekebisha ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia kumi kwenye thamani ya dau la kamari katika michezo ya kubahatisha na bahati nasibu ya Taifa. Lengo la marekebisho haya ni kukusanya mapato yatakayopelekwa kwenye Mfuko wa Bima ya Afya kwa Wote kwa ajili ya kugharamia Bima ya Afya kwa watu wasio na uwezo na makundi maalumu hususani wanawake wajawazito na watoto wenye umri wa chini ya miaka mitano. Vilevile, kifungu hiki kinarekebisha ili kutoza ushuru wa bidhaa kwa kiwango cha asilimia kumi kwenye ada ya matangazo ya biashara ya michezo ya kubahatisha kwa ajili ya kupunguza madhara kwa jamii yatokanayo na michezo ya kubahatisha na kuongeza wigo wa ukusanyaji wa mapato.

Kifungu kipya cha 146A kinapendekezwa kuongezwa kwa lengo la kutoa msamaha wa ushuru wa bidhaa kwenye kilevi kinachotambulika kwa HS Code 2207 kwa mtu atakayezalisha na kukitumia katika uzalishaji wa nishati ya viwandani au kwenye matumizi ya kitabibu au maabara. Lengo la marekebisho haya ni kukuza uzalishaji kwa viwanda vya ndani na upatikanaji wa bidhaa hizo kwa unafuu.

Jedwali la Nne linarekebisha ili kupunguza ushuru wa bidhaa kutoka shilingi 63.80 hadi shilingi 56 kwa lita ya maji ya chupa yanayozalishwa nchini ili kuchochea ukuaji wa viwanda vidogo vinavyozalisha bidhaa hiyo, ili kupunguza gharama kwa mlaji na kuchochea matumizi ya maji safi na salama. Aidha, Jedwali linarekebisha ili kutoza ushuru wa bidhaa kwenye pombe kali yenye kilevi zaidi ya asilimia 80 itakayozalishwa ndani ya nchi na itakayoagizwa kutoka nje kwa kiwango mfuto cha shilingi 5,000 na shilingi 7,000 kwa lita mtawalia. Lengo la marekebisho haya ni kuongeza wigo wa mapato ya Serikali.

Jedwali pia linapendekezwa kurekebisha kwa kutoza ushuru wa bidhaa wa shilingi 500 kwa kilo moja ya rangi za mafuta zinazotoka nje ya nchi; kutoza ushuru wa bidhaa wa kiwango cha shilingi 300 kwa kilo moja ya *tomato ketchup* na *tomato sauce* zenye HS Code 2103.20.00 na bidhaa nyingine husika zenye HS Code 2103.90.00 zinazoagizwa kutoka nje ya nchi. Aidha, marekebisho yanafanyika ili kutoza ushuru wa bidhaa kwenye bia isiyochujwa yaani *Opaque Beer* ya mfano wa kibuku na kundi jingine la aina hiyo ya bidhaa inayotokana na matunda mchanganyiko inayoagizwa kutoka nje ya nchi kwa kiwango mfuto cha shilingi 963.90 na shilingi 2,959.74 kwa lita. Lengo la marekebisho haya ni kuongeza mapato ya Serikali na kufidia athari hasi zinazotokana na matumizi ya bidhaa hizo.

Sehemu ya Saba ya Muswada inapendekeza marekebisho kwenye Sheria ya Usafirishaji Bidhaa Nje ya Nchi, Sura ya 196 ambapo Jedwali linapendekezwa kurekebisha ili kutoza ushuru kwa kiwango cha asilimia kumi kwenye mafuta ghafi ya kula ya alizeti, mashudu yanayotokana na mbegu za alizeti pamoja na mbegu za alizeti zinazosafirishwa kwenda nje ya Jamhuri ya Muungano. Lengo la marekebisho haya ni kuwezesha upatikanaji wa bidhaa za mafuta kwa bei nafuu nchini pamoja na kulinda wazalishaji wa ndani.

Sehemu ya Nane ya Muswada inapendekeza marekebisho kwenye Sheria ya Michezo ya Kubahatisha, Sura ya 41 ambapo kifungu cha 26 kinapendekezwa kurekebisha ili kuweka takwa la watu wanaotaka kufanya biashara ya kuuza tokeni zinazotumika kwenye mashine za michezo ya kubahatisha kuomba leseni. Aidha, marekebisho haya yanaweka sharti la kuomba leseni kwa mtu yeyote anayetaka kufanya kazi kama wakala wa michezo ya kubahatisha. Lengo la marekebisho haya ni kuboresha udhibiti wa shughuli za uwakala wa michezo ya kubahatisha na biashara ya kuuza tokeni. Aidha, kifungu cha 73 kinapendekezwa kurekebisha kwa lengo la kuzuia matumizi ya sarafu katika michezo ya kubahatisha. Lengo la marekebisho haya ni kuongeza uhai na muda wa matumizi wa sarafu.

Sehemu ya Tisa ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Kudhibiti Uingizwaji wa Bidhaa Nchini, Sura 276, ambapo kifungu kipyua cha 18A na Jedwali vinapendekezwa kuongezwa kwa lengo la kuanzisha tozo mpya inayoitwa “Tozo ya Maendeleo ya Viwanda” itakayotozwa kwenye thamani ya bidhaa zinazotoka nje ya nchi kwa matumizi ya ndani isipokuwa kwenye bidhaa zinazozalishwa katika nchi wanachama wa Jumuiya ya Afrika Mashariki ambazo zinakidhi Vigezo vya Uasililia. Madhumuni ya marekebisho haya ni kukuza uchumi wa nchi kwa kuongeza

uzalishaji na uwekezaji nchini, kuchochea mauzo nje ya nchi, kutengeneza fursa za ajira na kulinda uzalishaji wa ndani kwa kuwa bidhaa husika zinazalishwa kwa wingi nchini.

Sehemu ya Kumi ya Muswada inapendekeza kufanya marekebisho ya Sheria ya Kodi ya Mapato, Sura ya 332, ambapo kifungu cha 3 kinarekebishwa ili kuweka tafsiri ya maneno “mchimbaji asiye na leseni”, “maudhui ya kidigitali”, na “mtengeneza maudhui ya kidigitali” kama yanavyopendekezwa kutumika kwenye sheria. Lengo la marekebisho haya ni kutoa tafsiri sahihi ya misamiati hiyo kama ilivyotumika kwenye Sheria.

Kifungu cha 4 kinarekebishwa ili kuondoa takwa la kulipa kodi ya mapato mbadala kwa kampuni zinazochakata mazao ya chai yanayotengeneza hasara kwa kipindi cha miaka mitatu mfululizo. Lengo la marekebisho haya ni kupunguza gharama kwa wazalishaji wa ndani wa chai ili kuondoa hasara zinazotokana na kushuka kwa bei ya zao hilo kwenye soko.

Kifungu cha 11 kinapendekezwa kurekebishwa ili kuweka takwa kwa mlipakodi anayedai gharama za manunuzi ya bidhaa na huduma wakati wa kukokotoa kodi ya mapato kudai gharama ambazo zitakuwa na kielelezo cha risiti ya kielekroniki ya kodi isipokuwa pale ambapo muuzaji wa bidhaa au huduma hiyo ni Taasisi iliyopo nje ya nchi au muuzaji amesamehewa kutumia mashine ya kielekroniki ya kodi kwa mujibu wa kifungu cha 36 cha Sheria ya Usimamizi wa Kodi, Sura ya 438. Lengo la marekebisho haya ni kuchochea ulipaji kodi wa hiari na kuongeza wigo wa ukusanyaji wa kodi.

Kifungu cha 19 kinapendekezwa kurekebishwa ili kuongeza wigo wa mapato yatakayotozwa kodi kutoka asilimia thelathini hadi arobaini katika mwaka wa nne wa mapato na kuendelea kwa mfanyabiashara anayepata hasara mfululizo. Lengo la marekebisho haya ni kuiwezesha Serikali kuongeza makusanyo ya kodi bila kuathiri haki ya Mlipakodi kudai hasara alizozipata miaka iliyopita zitakazokuwa zimebakia kwenye miaka itakayofuata ya mapato.

Kifungu cha 56 kinapendekezwa kurekebishwa ili kubainisha kuwa mabadiliko ya umiliki wa kampuni kaazi uliosababishwa na gawio la hisa mpya hautatozwa kodi ya mapato kwa mujibu wa kifungu hicho. Lengo la marekebisho haya ni kuongeza ufasaha na kuboresha usimamizi wa kodi.

Kifungu cha 64 kinapendekezwa kurekebishwa ili kujumuisha Taasisi zinazofanya shughuli za uendelezaji wa afya na utunzaji wa mazingira kwenye wigo wa Taasisi zinazokidhi sifa ya Taasisi za hisani. Lengo la mapendekezo haya ni kuchochea huduma za hisani kwenye eneo la afya na

utunzaji wa mazingira hususani kipindi hichi ambacho dunia inakabiliana na athari za mabadiliko ya tabia nchi.

Kifungu cha 82 kinapendekezwa kurekebisha ili kujumuisha malipo ya ukodishaji wa vifaa vya ujenzi na mitambo kwenye wigo wa mapato yanayokatwa kodi ya zuio. Marekebisha haya yanakusudia kuongeza ufanisi wa ukusanyaji wa kodi ya zuio na kupanua wigo wa ukusanyaji wa kodi. Kifungu hiki pia kinapendekezwa kurekebisha ili kuiondolea taasisi ya fedha mkaazi wajibu wa kukata kodi ya mapato kwenye malipo ya riba yanayokwenda kwa taasisi ya kifedha au mfuko usio mkaazi..

Kifungu cha 83 kinapendekezwa kurekebisha ili kutoza kodi ya mapato kwa kiwango cha asilimia 2 kwenye malipo yatakayofanywa kwa ajili ya ununuzi wa madini isipokuwa chumvi, na madini ya madini ya metaliki bila kujumuisha madini yenye thamani yanayouzwa na mmiliki wa leseni ndogo ya uchimbaji madini. Lengo la marekebisha haya ni kuongeza wigo wa ukusanyaji wa kodi.

Kifungu cha 83B kinapendekezwa kurekebisha ili kumpa mlipa kodi mkaazi au asiye mkaazi wajibu wa kuzuia kodi kwa kiwango cha asilimia tano kwenye malipo yanayofanywa kwa mtengeneza maudhui mkaazi. Lengo la hatua hii ni kuongeza wigo wa ukusanyaji wa kodi.

Kifungu cha 83C kinapendekezwa kuongezwa ili kuweka wajibu kwa mtu binafsi au taasisi isiyo mkaazi inayomiliki jukwaa la uuzaji na ubadilishanaji wa mali za kidigitali au inayowezesha ubadilishanaji wa mali za kidigitali, kuzuia kodi kwa kiwango cha asilimia tatu kwenye malipo yatakayofanywa kwa mlipa kodi mkaazi kutokana na mauzo ya mali ya kidigitali. Lengo la marekebisha haya ni kupanua wigo wa ukusanyaji wa kodi.

Kifungu kipya cha 83D kinapendekezwa kuongezwa ili kutoza kodi ya mapato kwa kiwango cha asilimia mbili kwenye malipo yatayofanywa na taasisi za ndani kwenda kwa wafanyabiashara wa kati kutokana na ununuzi wa mazao ya kilimo, ufugaji, uvuvi na misitu.

Kifungu cha 86 kinapendekezwa kurekebisha ili mfanyabiashara wa kati aliyeuza mazao yatokanayo na kilimo, ufugaji, uvuvi na misitu asiwajibike kulipa kodi mara mbili kwenye malipo ambayo yalishakatwa kodi.

Kifungu cha 90 kinapendekezwa kurekebisha ili kuziondoa taasisi kwenye utaratibu mbadala wa kulipa kodi ya ziada ya mtaji unaomhusu mlipa kodi ambaye hana kumbukumbu za gharama za mali. Lengo la maboresho haya ni

kuhamasisha taasisi kutunza kumbukumbu na kuimarisha uhiari wa kutii sheria za kodi.

Kifungu cha 92 kinarekebishwa ili kumuondolea mlipa kodi binafsi ambaye si mkaazi mwenye mapato yanayotokana na ajira takwa la kuwasilisha ritani ya kodi ili kuweka usawa wa utozaji kodi baina ya walipa kodi wakaazi na wasio wakaazi.

Jedwali linarekebishwa kwa kuboresha madaraja na viwango vya kodi ya mapato ya mlipa kodi binafsi anayefanya biashara ya usafirishaji wa abiria. Lengo la marekebisho haya ni kuboresha usawa wa kodi na kuimarisha ulipaji kodi wa hiyari.

Sehemu ya Kumi na Moja na Sehemu ya Kumi na Mbili za Muswada zinapendekeza marekebisho katika Sheria ya Ardhi, Sura ya 113 na Sheria ya Mamlaka za Serikali za Mitaa ya Utozaji wa Kodi ya Majengo, Sura ya 289, ili asilimia 20 ya mapato yanayokusanywa kutoka kwenye kodi ya pango la ardhi na kodi ya majengo ilipwe kwenye akaunti za mamlaka ya serikali za mitaa ndani ya halmashauri husika. Lengo la marekebisho haya ni kuwezesha mamlaka za serikali za mitaa kupata fedha za kodi ya majengo na pango la ardhi kwa wakati ili kugharamia masuala ya ufuatiliaji na ukusanyaji wa kodi ya pango la ardhi na kodi ya majengo kwa ufanisi.

Sehemu ya Kumi na Nne ya Muswada inapendekeza marekebisho katika Sheria ya Madini, Sura ya 123 ambapo kifungu cha 59 kinapendekezwa kurekebishwa ili kuweka takwa la wamiliki wa leseni za uchimbaji wa madini na wafanyabiashara wa madini kutenga kiasi cha madini kwa ajili ya kuchakatwa, kuyeyushwa, kusafishwa na kuuzwa nchini. Aidha, kiasi kitakachopaswa kutengwa kitabainishwa na Waziri mwenye dhamana ya masuala ya madini kwenye kanuni, ambapo kwa kuanzia kiasi cha asilimia 20 ya sehemu ya dhahabu inayozalishwa nchini kitapaswa kutengwa. Lengo la marekebisho haya ni kuongeza akiba ya fedha za kigeni nchini na kupunguza tatizo la uhaba wa dola. Vile vile, hatua hii inalenga pia kuchochea ukuaji wa viwanda vya kusafisha madini kwa kuhakikisha vinapata dhahabu ya kusafisha ikiwa ni moja ya hatua za kupata ithibati za kimataifa.

Kifungu kipya cha 72A kinapendekezwa kuongezwa kwa lengo la kuwianisha mashartia ya Sheria ya Madini na Sheria ya Benki Kuu ili kuitambua Benki Kuu ya Tanzania kama mnunuzi wa madini nchini. Lengo la marekebisho haya ni kuwezesha na kuongeza urahisi wa Benki Kuu ya Tanzania kununua dhahabu ili kuongeza akiba ya nchi ya dhahabu na fedha za kigeni.

Kifungu cha 87 kinapendekezwa kurekebisha ili kupunguza mrabaha unaotozwa kwenye madini ya dhahabu yatakayouzwa kwa vituo vya kusafisha dhahabu vya ndani ya nchi kutoka asilimia nne hadi asilimia mbili. Lengo la marekebisha haya ni kuhamasisha uuzaji wa dhahabu kwa vituo vya kusafisha dhahabu vya ndani ya nchi. Kifungu pia kinarekebisha ili kupunguza mrabaha unaotozwa kwenye madini ya dhahabu yatakayouzwa kwa Benki Kuu ya Tanzania kutoka asilimia sita hadi asilimia nne. Marekebisha haya yanaenda sambamba na kuweka takwa la malipo ya mrabaha unaolipwa kwenye madini ya dhahabu yanayouzwa kwa Benki Kuu ya Tanzania kuwa ni malipo ya mwisho. Lengo la marekebisha haya ni kuhamasisha uuzaji wa dhahabu kwa Benki Kuu ya Tanzania kwa lengo la kuongeza akiba ya nchi ya fedha za kigeni na kupunguza tatizo la upatikanaji wa dola. Vile vile, hatua hii inalenga kuleta usawa baina ya vituo vya kusafisha madini na Benki Kuu ya Tanzania kwa kuwa tayari vituo hivyo vinanufaika na msamaha.

Kifungu cha 90A kinapendekezwa kurekebisha ili kutoa msamaha kwa Benki Kuu ya Tanzania wa kulipa ada ya ukaguzi ya asilimia moja. Lengo la marekebisha haya ni kupunguza gharama za ununaji wa madini na kuhamasisha uuzaji wa dhahabu kwa Benki Kuu ya Tanzania. Aidha hatua hii itaongeza akiba ya fedha za kigeni na kupunguza tatizo la upatikanaji wa dola.

Sehemu ya Kumi na Tano ya Muswada inapendekeza kufanya marekebisha katika Sheria ya Ada ya Usajili na Uhamishaji wa Magari, Sura ya 124, ambapo Jedwali la Kwanza linapendekezwa kurekebisha ili kujumuisha magari ya umeme kwenye wigo wa ulipaji wa ada ya usajili wa magari. Lengo la marekebisha haya ni kuongeza mapato ya Serikali, kuzingatia kanuni za usawa za utozaji wa kodi na kuendana na mabadiliko ya teknolojia.

Sehemu ya Kumi na Sita ya Muswada inapendekeza kurekebisha Sheria ya Leseni na Usajili wa Viwanda Nchini, Sura ya 46 ambapo inapendekezwa kuongezwa kifungu kipya cha 17A kinachoweza sharti kwa wamiliki wa viwanda vilivyosajiliwa au vyenye leseni kuingia mikataba ya kiutendaji na Waziri mwenye dhamana na masuala ya fedha. Aidha, sharti hilo litawahusu watu na taasisi zote ambazo zimesajiliwa au zenye leseni chini ya Sheria husika na ambazo zimepewa vyeti chini ya Sheria ya Uwekezaji Tanzania na kupewa misamaha mbalimbali ya kikodi ikiwemo msamaha wa asilimia sifuri wa kodi ya ongezeko la thamani, msamaha wa ushuru wa forodha chini ya Sheria ya Forodha ya Afrika Mashariki au msamaha kuhusu ya masharti ya viwango vya forodha vya Afrika Mashariki.

Sehemu ya Kumi na Saba ya Muswada inapendekeza marekebisha katika Sheria ya Afya ya Mimea, Sura ya 133 ambapo kifungu cha 35A

kinapendekezwa kuongezwa kwa lengo la kuipa Mamlaka ya Mapato Tanzania jukumu la kukusanya tozo ya kusafirisha mazao nje ya nchi na tozo za kuingiza mazao nchini. Aidha, marekebisho haya yanakusudia kuainisha mgawanyo wa tozo itakayokusanywa ambapo asilimia sabini ya tozo itapelekwa kwenye Mfuko wa Maendeleo ya Kilimo, na asilimia thelathini itakayobaki itapelekwa katika Mfuko Mkuu wa Hazina. Lengo la marekebisho haya ni kuongeza ufanisi katika ukusanyaji wa mapato, kuchochea maendeleo ya sekta ya kilimo na kusaidia upatikanaji wa rasilimali fedha kwa ajili ya majukumu mbalimbali ya Serikali.

Sehemu ya Kumi na Nane ya Muswada inapendekeza marekebisho katika Sheria ya Bandari, Sura ya 166 ambapo kifungu cha 67 kinapendekezwa kurekebishwa ili kurejesha jukumu la kukusanya tozo ya matumizi ya miundombinu ya bandari kwa Mamlaka ya Usimamizi wa Bandari Tanzania (TPA). Aidha, mapato yatakayotokana na tozo hizo yatawekwa katika akaunti maalum ya TPA iliyopo Benki Kuu ya Tanzania na matumizi yake yatafanyika baada ya kuomba na kupata idhini ya Mlipaji Mkuu wa Serikali. Lengo la hatua hii ni kuiwezesha Mamlaka ya Usimamizi wa Bandari Tanzania kupata fedha kwa wakati kwa ajili ya maboresho ya miundombinu ya Bandari.

Sehemu ya Kumi na Tisa ya Muswada inapendekeza marekebisho katika Sheria ya Reli, Sura 170 ambapo kifungu cha 68 kinarekebishwa kwa kuongeza kiwango cha tozo ya maendeleo ya reli kinachotozwa kwa bidhaa zinazolingizwa na kutumika nchini kutoka asilimia 1.5 hadi asilimia 2 ya thamani ya mzigo (CIF). Aidha, asilimia 50 ya mapato yatakayotokana na chanzo hicho yatapelekwa kwenye Mfuko wa Maendeleo ya Reli na asilimia 50 itapelekwa kwenye Mfuko wa Barabara. Lengo la hatua hii ni kuongeza mapato yatakayotumika katika kuboresha na kujenga miundombinu ya reli na barabara zilizoathiriwa na mvua za *El-Nino*.

Sehemu ya Kumi na Ishirini ya Muswada inapendekeza marekebisho katika Sheria ya Ushuru wa Barabara na Mafuta, Sura ya 220, ambapo kifungu cha 3 kinarekebishwa kwa kuiandika upya tafsiri ya msamiati “*nishati*” ili kujumisha gesi asilia katika tafsiri hiyo. Aidha, vifungu vya 4, 4A na Jedwali la Pili vinarekebishwa ili kutoza ushuru wa shilingi 382 kwa kila kilo ya gesi asilia inayotumika kwenye magari ambapo mapato yatakayotokana na ushuru huo yatapelekwa katika Mfuko wa Barabara. Lengo la marekebisho haya ni kuongeza mapato yatakayotumika katika kufanya matengenezo ya barabara pamoja na kuleta usawa kwa kuwa magari yanayotumia mafuta tayari yanachangia mapato kwa ajili ya matengenezo ya miundombinu ya barabara.

Sehemu ya Ishirini na Moja ya Muswada inapendekeza marekebisho kwenye Sheria ya Bima ya Afya kwa wote, Sura ya 161 ambapo kifungu cha 25(3) kinapendekezwa kurekebishwa ili kuainisha kiwango cha ushuru wa bidhaa ambacho kitapelekwa katika Mfuko wa Bima ya Afya kwa wote. aidha, inapendekezwa kiasi cha asilimia mbili kinachotokana na ushuru wa bidhaa kwenye vinywaji laini, vileo na vipodozi kiwekwe katika Mfuko huo. Vilevile, asilimia mia moja ya ushuru wa bidhaa unaotokana na dau la kamari utatumika kama chanzo cha Mfuko wa Bima ya Afya kwa Wote.

Sehemu ya Ishirini na Mbili ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Tasnia ya Sukari, Sura ya 251 ambapo kifungu kipya cha 14A kinapendekezwa kuongezwa kwa lengo la kuiwezesha Wakala wa Taifa wa Hifadhi ya Chakula (NFRA) kuingiza ndani ya nchi, kuhifadhi na kusambaza kwa matumizi ya ndani ya nchi wakati wa upungufu wa sukari. Lengo la hatua hii ni kuwezesha upatikanaji wa Sukari nchini na kuondoa uhodhi kwa baadhi ya wenye viwanda bila kuathiri dhamira ya Serikali ya kulinda viwanda vya ndani.

Sehemu ya Ishirini na Tatu ya Muswada inakusudia kufanya marekebisho katika Sheria ya Usimamizi wa Kodi, Sura 438 ambapo kifungu cha 2 kinarekebishwa ili kutoa tafsiri ya msamiati “ukaguzi wa kikodi” ili kuongeza mawananda ya ukaguzi wa kodi ili kujumuisha mapitio na ukaguzi. Lengo la marekebisho hayani kuondoa utata wa matumizi ya misamiati hiyo na kurahisisha usimamizi wa kodi. Kifungu cha 34 kinapendekezwa kurekebishwa ili kumwezesha mlipa kodi kutuma nyaraka kwa Kamishana Mkuu kwa njia ya barua pepe na njia nyingine za kielektroniki. Lengo la marekebisho haya ni kurahisisha usimamizi wa kodi na kupunguza gharama. Aidha kifungu cha 73 kinakusudiwa kurekebishwa ili kumruhusu Kamishana Mkuu kufanya marejesho ya kodi pale ambapo mlipa kodi ameomba kwa maandishi marejesho ya kodi iliyolipwa kwa ziada. Madhumuni ya marekebisho haya ni kurahisisha utaratibu wa marejesho ya kodi iliyolipwa kwa ziada. Kifungu cha 76 kinakusudiwa kurekebishwa ili kuondoa makosa ya marejeo ya vifungu. Jedwali la pili linapendekezwa kurekebishwa ili kuongeza kiwango mfuto cha kukokotoa adhabu kutoka shilingi 15,000/= hadi shilingi 20,000/=. Lengo la marekebisho haya ni kuhuisha kiwango cha faini kwa adhabu zinazotolewa chini ya Sheria ili kuendana na thamani ya fedha.

Sehemu ya Ishirini na Nne ya Muswada inapendekeza kufanya marekebisho katika Sheria ya Rufani za Kodi, Sura ya 408 ambapo kifungu cha 4 kinarekebishwa ili kuweka sifa za mtu kuteuliwa kuwa Mwenyekiti wa Bodi ya Rufani za Kodi. Lengo la marekebisho haya kuwezesha kupatikana kwa

wajumbe wenye sifa na uzoefu wa kutosha katika kutekeleza majukumu Bodi. Aidha, kifungu hicho pia kinarekebishwa ili kumwezesha Waziri kuwapa wajumbe wa Bodi ya Rufani za Kodi mamlaka ya kusikiliza rufaa ambazo hazitoki katika mikoa walipoteuliwa.

Vilevile, kifungu cha 22 kinarekebishwa ili kuweka ukomo wa muda wa usuluhishi wa rufaa nje ya utaratibu wa Bodi ya Rufani za Kodi au Baraza la Rufani za Kodi. Lengo la Marekebisho haya ni kuongeza ufanisi na kuharakisha usuluhishi wa migogoro ya kodi nje ya utaratibu wa Bodi na Baraza.

Sehemu ya Ishirini na Tano ya Muswada inapendekeza kufanya marekebisho kwenye Sheria ya Kodi ya Ongezeko la Thamani, Sura ya 148 ambapo kifungu cha 52 kinarekebishwa ili kujumuisha huduma za data mtandaoni na Watoa huduma wasio wakaazi kwenye wigo wa huduma za kielektroniki zinazotowwa kodi ya ongezeko la thamani. Lengo la marekebisho haya ni kutanua wigo wa kodi na kuendana na mabadiliko ya kiteknolojia.

Kifungu cha 55A kinarekebishwa ili kutoza kodi kwa kiwango cha sifuri kwenye mauzo ya mbolea inayozalishwa ndani ya nchi kwa kipindi cha mwaka mmoja. Lengo la marekebisho haya ni kutoa nafuu kwa wakulima na kuchochea uzalishaji wa ndani.

Kifungu cha 55B kinarekebishwa ili kutoza kodi kwa kiwango cha sifuri kwa kipindi cha mwaka mmoja kwenye mauzo ya bidhaa za nguo zilizotengenezwa ndani ya nchi kwa kutumia pamba iliyolimwa nchini. Marekebisho haya yanalenga kuleta unafuu kwa wakulima wa pamba na kulinda uzalishaji wa viwanda vya ndani vinavyochakata bidhaa za pamba.

Kifungu cha 55C na 55D kinarekebishwa ili kutoza kodi kwa kiwango cha sifuri kwenye dhahabu inayouzwa kwenye viwanda vya ndani vya kuchakata dhahabu na Benki Kuu ya Tanzania. Lengo la mapendekezo haya ni kuhamasisha wazalishaji na wasambazaji wa dhahabu kuuza kwenye viwanda vya ndani kwa ajili ya kuchakatwa na kuongezewa thamani, na pia, kuuza madini Benki Kuu ili kukidhi mahitaji ya dhahabu kwa ajili ya kuimarisha akiba ya dhahabu. Lengo la hatua hizi ni kuwezesha kukabiliana na uhaba wa fedha za kigeni na kuimarisha uchumi.

Kifungu cha 84 kinarekebishwa ili kuweka takwa la marejesho ya kodi ya VAT kufanyika ndani ya siku 30 tangu tarehe ya kuwasilishwa kwa maombi. Lengo la hatua hii ni kulinda biashara na uwekezaji nchini na kuchochea uchumi.

Jedwali linarekebisha kwa kufuta msamaha wa kodi kwenye chepe na sururu zinazotambulika kwa *HS Code 8201.10.00* na *8201.30.00* kwa lengo la kupunguza misamaha isiyo na tija, kulinda mapato ya Serikali na kupunguza matumizi yanayohusiana na utoaji wa misamaha ya kodi. 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.

Vile vile, Jedwali linarekebisha ili kusamehe kodi kwenye huduma za ndani za matengenezo ya ndege, uunganishaji na utengenezaji wa ndege pamoja na vipuri vitakavyonunuliwa au kuingizwa kutoka nje ya nchi na wazalishaji wa ndani. Lengo la hatua hii ni kuchochea ukuaji wa Sekta ya Anga na Utalii nchini.

Jedwali pia linarekebisha ili kusamehe kodi kwenye madawa ya kutibu na kusafisha maji, ununuzi au uingizaji wa dira za maji na huduma ya uondoshaji wa maji taka. Msamaha huu utatolewa kwa Mamlaka za maji safi na taka baada ya kupata idhini ya Waziri mwenye dhamana ya masuala ya maji. Lengo la mapendekezo haya ni kufanikisha utoaji wa huduma ya maji safi na salama nchini.

Vilevile Jedwali linarekebisha ili kujumuisha treka lenye ekseli moja linalotambulika kwa *HS Code 8701.10.00* kwenye wigo wa zana na vifaa vya kilimo vinavyopata msamaha wa Kodi ya Ongezeko la Thamani. Lengo la marekebisha haya ni kuakisi mawanda ya bidhaa zilizosamehewa kodi pamoja na kuonisha HS Codes zilizomo kwenye kitabu cha Viwango vya Pamoja vya Ushuru cha Jumuiya ya Afrika Mashariki cha mwaka 2017 na zile zilizomo kwenye kitabu cha mwaka 2022.

Sehemu ya Ishirini na Sita ya Muswada inapendekeza kufanya marekebisha katika Sheria ya Kuendeleza Ufundi Stadi, Sura ya 82 ambapo kifungu cha 19 kinapendekezwa kurekebisha ili kutokujumuisha gharama za vibarua wanaotumika katika utekelezaji wa miradi ya maji inayosimamiwa na mamlaka za maji katika wigo wa kukokotoa Kodi ya Kuendeleza Ufundi Stadi. Lengo la hatua hii ni kupunguza gharama za utekelezaji wa miradi na kuongeza ufanisi wa usambazaji wa maji nchini.

Dodoma,
14th June, 2024

MWIGULU LAMECK NCHEMBA MADELU
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